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REPORT

OF THE

STATE AUDITOR

OF

GEORGIA

YEAR ENDED JUNE 30,

1983

W. M. Nixon
State Auditor

REPORT

OF THE

STATE AUDITOR

OF

GEORGIA

YEAR ENDED JUNE 30,

1983

W. M. Nixon
State Auditor

Department of Audits
270 WASHINGTON STREET
ROOM 214
Atlanta, Georgia 30334

WILLIAM M. NIXON
STATE AUDITOR

(404) 656-2174

December 30, 1983

To the General Assembly of Georgia

Greetings:

The annual report of this office summarizing the audit reports of all State agencies and units of the University System of Georgia is submitted to the public in this and in three supplemental volumes for the fiscal year ended June 30, 1983.

Section I of this volume shows the Combined Balance Sheet of all State agencies and units of the University System of Georgia and the Combined Statement of Changes in Fund Balances for all governmental fund types of all State agencies and current funds and unexpended plant funds of all units of the University System of Georgia, Section II of this volume reports the financial operations of State governmental units and Section III thereof reports the financial operations of units of the University System of Georgia.

One supplement lists the personnel of State agencies and the amount paid to each in the year for services, travel expense and reimbursed expenses, the second supplement lists personnel of the University System of Georgia and the amount paid to each in the year for services and for travel expense, and the third supplement lists by State agency, board, commission, authority, retirement system and units of the University System of Georgia professional fees and reimbursable expenses paid and to whom such payments were made.

General comments relate to the units collectively and audit findings relate to the individual units as shown in the audit report for each unit.

The undersigned State Auditor continues the policy of requiring a firm of Georgia Certified Accountants to audit any accounts that the State Auditor is required by law to administer or to have any part in the administration of, such as the Department of Audits' funds and all the funds of the various boards and authorities on which the State Auditor, by law, is required to serve as a board member.

Unit reports of all State agencies and units of the University System of Georgia with fuller detail and analysis are on file in this office and are open to public inspection.

Respectfully,

W.M. Nixon

State Auditor

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- Agricultural Commodity Commission for Sweet Potatoes
- Agricultural Commodity Commission for Tobacco
- Brunswick Port Authority
- Georgia Agrirama Development Authority
- Georgia Building Authority
- Georgia Building Authority (Hospital)
- Georgia Building Authority (Markets)
- Georgia Building Authority (Penal)
- Georgia Correctional Industries Administration
- Georgia Development Authority
- Georgia Education Authority (Schools)
- Georgia Education Authority (University)
- Georgia Hazardous Waste Management Authority
- Georgia Higher Education Assistance Corporation
- Georgia Highway Authority
- Georgia Ports Authority
- Georgia Residential Finance Authority
- Georgia Seed Development Commission
- Georgia Sports Hall of Fame Board
- Georgia Student Finance Authority
- Georgia World Congress Center Authority, George L. Smith, II
- Herty Foundation
- Jekyll Island State Park Authority
- Lake Lanier Islands Development Authority
- North Georgia Mountains Authority
- Stone Mountain Memorial Association
- State Tollway Authority

OTHER UNITS:
- District Attorneys Retirement System
- Georgia Firemen's Pension Fund
- Judges of the Probate Courts Retirement Fund of Georgia
- Peace Officers' Annuity and Benefit Fund of Georgia
- Sheriffs' Retirement Fund of Georgia
- Superior Court Clerks' Retirement Fund of Georgia
- Superior Court Judges Retirement System

(See separate report of each on file in State Auditor's office)

SECTION I

INTRODUCTION

This is Section I of the annual report of the State Auditor. This section reports on the financial position of the State of Georgia, and includes all State agencies and units of the University System of Georgia, at June 30, 1983.

FINANCIAL CONDITION

A Combined Balance Sheet, which includes all Fund Types and Account Groups of State agencies and a total of all funds of units of the University System of Georgia, as presented on pages 6 and 7, shows that the fund balance of the State's General Fund in the amount of $22,413,128.60 has been reserved for the Midyear Adjustment Reserve. At June 30, 1983, there was no unreserved fund balance (surplus) in the General Fund.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1983

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1983

	GOVERNMENTAL FUND TYPES				
ASSETS	GENERAL	BUDGET	STATE REVENUE COLLECTIONS	DEBT SERVICE	CAPITAL PROJECTS
Cash in Banks, on Hand and Time Deposits	$ 37,474,632.73	$ 73,401,583.15	$ 1,208,178.55	$ 25,854.47	$(-) 191,135.63
Investments, At Cost	551,945,240.39			17,747,525.59	414,697,947.51
Accounts Receivable and Inventories		1,054,416,573.30			
Due from Other Funds	13,233,845.45	581,063,102.82			
Other Assets		1,069,316.41			
Land and Buildings					
Amount Available in Debt Service Funds					
Amount to be Provided for Retirement of General Long-Term Debt					
Total Assets	$ 602,653,718.57	$ 1,709,950,575.68	$ 1,208,178.55	$17,773,380.06	$ 414,506,811.88
LIABILITIES AND FUND EQUITY					
Liabilities:					
Vouchers Payable		$ 1,066,539,816.15			
Due to Other Funds	$ 580,240,589.97	13,233,845.45			
State Bonds and Certificates of 1838, 1879 and 1940				$ 15,605.00	
General Obligation Bonds Payable					
Total Liabilities	$ 580,240,589.97	$ 1,079,773,661.60		$ 15,605.00	
Fund Equity:					
Investment in General Fixed Assets					
Fund Balances					
Reserved					
Designated for 1983 Appropriation to Department of Transportation					
Midyear Adjustment Reserve	$ 22,413,128.60				
Revenue Shortfall Reserve					
Federal Funds, Matching Funds and Other		$ 630,176,914.08			
State Revenue Collections - Unfunded			$ 1,208,178.55		
Debt Service Fund				$17,757,775.06	
Capital Projects					$ 414,506,811.88
Resident Instruction Fund, Other Organized Activities and Auxiliary Enterprises					
Public Trust Funds					
Private Trust and Agency Funds					
Unreserved					
Designated for Subsequent Years' Expenditures					
Total Fund Equity	$ 22,413,128.60	$ 630,176,914.08	$ 1,208,178.55	$17,757,775.06	$ 414,506,811.88
Total Liabilities and Fund Equity	$ 602,653,718.57	$ 1,709,950,575.68	$ 1,208,178.55	$17,773,380.06	$ 414,506,811.88

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1983

FIDUCIARY FUND TYPES		ACCOUNT GROUPS		UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA	TOTALS (Memorandum Only)	
PUBLIC TRUST	PRIVATE TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT		1983	1982
$ 388,094,435.04	$ 196,313,126.20			$ 87,676,553.59	$ 784,003,228.10	$ 855,370,664.13
4,001,054,769.92				48,463,530.47	5,033,909,013.88	4,389,595,805.43
80,674,739.38				69,056,353.74	1,204,147,666.42	924,997,171.75
					594,296,948.27	586,794,155.13
					1,069,316.41	365,204.99
		$ 925,003,931.41		1,286,443,300.22	2,211,447,231.63	1,955,612,873.38
			$ 17,757,775.06		17,757,775.06	37,688,024.63
			971,192,224.94		971,192,224.94	829,181,975.37
$ 4,469,823,944.34	$ 196,313,126.20	$ 925,003,931.41	$ 988,950,000.00	$ 1,491,639,738.02	$10,817,823,404.71	$ 9,579,605,874.81
				$ 50,080,818.44	$ 1,122,533,485.58	$ 929,390,252.06
$ 5,912,850.99				822,512.85	594,296,948.27	586,794,155.13
					15,605.00	15,605.00
			$ 988,950,000.00		988,950,000.00	866,870,000.00
$ 5,912,850.99			$ 988,950,000.00	$ 50,903,331.29	$ 2,705,796,038.85	$ 2,383,070,012.19
		$ 925,003,931.41		$ 1,286,443,300.22	$ 2,211,447,231.63	$ 1,955,612,873.38
					.00	14,748,572.89
					22,413,128.60	33,780,093.61
					.00	17,439,162.02
					630,176,914.08	565,411,779.57
					1,208,178.55	1,524,180.98
					17,757,775.06	37,688,024.63
				378,447.01	414,885,258.89	392,241,242.58
				48,448,434.52	48,448,434.52	42,157,301.15
$ 4,463,911,093.35				71,593,363.38	4,535,504,456.73	3,971,042,588.30
	$ 196,313,126.20			5,950,544.91	202,263,671.11	141,991,422.52
				27,922,316.69	27,922,316.69	22,898,620.99
$ 4,463,911,093.35	$ 196,313,126.20	$ 925,003,931.41		$ 1,440,736,406.73	$ 8,112,027,365.86	$ 7,196,535,862.62
$ 4,469,823,944.34	$ 196,313,126.20	$ 925,003,931.41	$ 988,950,000.00	$ 1,491,639,738.02	$10,817,823,404.71	$ 9,579,605,874.81

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES OF ALL STATE AGENCIES,
AND
CURRENT FUNDS AND UNEXPENDED PLANT FUNDS OF ALL UNITS
OF THE UNIVERSITY SYSTEM OF GEORGIA
YEAR ENDED JUNE 30, 1983

COMBINED STATEMENT OF CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES OF ALL STATE AGENCIES,

AND

CURRENT FUNDS AND UNEXPENDED PLANT FUNDS OF ALL UNITS

OF THE UNIVERSITY SYSTEM OF GEORGIA

YEAR ENDED JUNE 30, 1983

	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
FUND BALANCES JULY 1, 1982			
Reserved	$ 65,967,828.52	$ 565,411,779.57	$ 1,524,180.98
Unreserved			
Designated			
Federal Revenue Sharing Funds			
For Subsequent Years' Expenditures			
Surplus			
State Funds			
	$ 65,967,828.52	$ 565,411,779.57	$ 1,524,180.98
ADDITIONS			
Due from Other Funds			
Midyear Adjustment Reserve	13,233,845.45		
Revenue Shortfall Reserve			
Units of the University System of Georgia		822,512.85	
Adjustments to Prior Year's Receivables, Payables, Revenues and Expenditures		31,370,760.04	
Excess of Funds Available over Expenditures	9,179,283.15	632,914,589.48	1,208,178.55
	$ 88,380,957.12	$ 1,230,519,641.94	$ 2,732,359.53
DEDUCTIONS			
Due to Other Funds			
Midyear Adjustment Reserve		$ 13,233,845.45	
Revenue Shortfall Reserve			
Budget Fund			
Unreserved Fund Balance (Surplus)			
Returned to			
General Fund		24,944,725.86	
Board of Regents			
Fund Balances Carried Over from Prior Years as Funds Available	$ 65,967,828.52	562,164,156.55	$ 1,524,180.98
	$ 65,967,828.52	$ 600,342,727.86	$ 1,524,180.98
FUND BALANCES JUNE 30, 1983	$ 22,413,128.60	$ 630,176,914.08	$ 1,208,178.55

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES OF ALL STATE AGENCIES,

AND

CURRENT FUNDS AND UNEXPENDED PLANT FUNDS OF ALL UNITS

OF THE UNIVERSITY SYSTEM OF GEORGIA

YEAR ENDED JUNE 30, 1983

DEBT SERVICE	CAPITAL PROJECTS	UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA	TOTALS (Memorandum Only)	
			1983	1982
$ 37,688,024.63	$ 391,694,773.46	$ 42,703,770.27	$ 1,104,990,357.43	$ 720,046,568.02
			.00	1,418,215.73
		20,850,410.52	20,850,410.52	18,242,201.32
			.00	87,254,220.33
$ 37,688,024.63	$ 391,694,773.46	$ 63,554,180.79	$ 1,125,840,767.95	$ 826,961,205.40
			13,233,845.45	.00
			.00	16,801,785.77
			822,512.85	.00
		3,965,116.84	35,335,876.88	40,997,922.41
17,757,775.06	414,506,811.88	42,442,339.58	1,118,008,977.70	1,067,107,719.47
$ 55,445,799.69	$ 806,201,585.34	$ 109,961,637.21	$ 2,293,241,980.83	$ 1,951,868,633.05
			$ 13,233,845.45	$ .00
			.00	16,801,785.77
		$ 822,512.85	822,512.85	.00
			24,944,725.86	27,869,741.42
			.00	509,561.01
$ 37,688,024.63	$ 391,694,773.46	34,752,537.94	1,093,791,502.08	780,846,776.90
$ 37,688,024.63	$ 391,694,773.46	$ 35,575,050.79	$ 1,132,792,586.24	$ 826,027,865.10
$ 17,757,775.06	$ 414,506,811.88	$ 74,386,586.42	$ 1,160,449,394.59	$ 1,125,840,767.95

SECTION II

REPORT OF THE STATE AUDITOR OF GEORGIA
OF
ALL STATE AGENCIES,
EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

GENERAL COMMENTS

INTRODUCTION

This is Section II of the annual report of the State Auditor. This section reports on the financial operations of all State agencies, excluding the units of the University System, for the fiscal year ended June 30, 1983.

FINANCIAL CONDITION

A Combined Balance Sheet of All Fund Types and Account Groups is presented on pages 32 and 33 of this report.

The Balance Sheet of the Department of Administrative Services, Fiscal Division, Funding and Custody Accounts, as presented on page 68 shows there was no unreserved fund balance (surplus) in the General Fund. The Balance Sheet of all State spending units, excluding units of the University System, as presented on page 83 shows there was an unreserved fund balance (surplus) of the Budget Funds of $12,411,332.60, which is due to the Midyear Adjustment Reserve of the General Fund.

FUNDS AVAILABLE AND EXPENDITURES

A summary of total funds available and expenditures, excluding units of the University System, for the past two fiscal years is as follows:

	1983	1982
REVENUES		
Taxes, Fines and Forfeits	$ 3,516,596,638.30	$ 3,291,651,944.84
Grants from U. S. Government	1,779,566,026.55	1,399,938.133.87
Grants from Counties and Cities	9,010,434.19	10,414,553.04
Donations for Operations	164,895.32	142,151.17
Rents on Investment Properties	3,956,874.29	4,469,806.99
Interest Earned	125,102,351.56	136,141,747.04
Contributions from Public Trust Funds	5,276,423.47	3,671,241.93
Operating Earnings from Fees, Rents and Sales for Services	461,515,844.71	632,712,104.21
Total State Revenue Receipts	$ 5,901,189,488.39	$ 5,479,141,683.09
EXPENDITURES		
Current		
Personal Services	$ 892,241,634.89	$ 822,884,865.80
Regular Operating Expenses	3,734,032,457.74	3,453,644,246.49
Travel	13,556,569.99	14,732,553.37
Motor Vehicle Equipment Purchases	6,581,545.26	8,406,383.76
Publications and Printing	9,711,353.25	9,888,719.73
Equipment Purchases	13,517,337.33	14,633,700.66
Computer Charges	44,062,064.14	40,758,973.01
Real Estate Rentals	17,262,765.13	17,159,075.05
Telecommunications	43,292,983.74	40,388,809.92
Per Diem, Fees and Contracts	282,699,175.01	254,639,049.75
Capital Outlay	822,889,346.83	778,611,858.51
Authority Lease Rentals	52,331,780.50	57,562,626.00
Debt Service		
Principal Retirement	73,820,000.00	39,070,000.00
Interest and Fiscal Charges	80,378,857.50	48,048,841.25
Total Expenditures	$ 6,086,377,871.31	$ 5,600,429,703.30
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$(-) 185,188,382.92	$(-) 121,288,020.21
OTHER FINANCING SOURCES (USES)		
Carry-Over from Prior Years Fund Balances	$ 1,058,275,103.21	$ 749,478,181.25
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	24,944,725.86	27,869,741.42
Proceeds of General Obligation Bonds	195,900,000.00	376,785,000.00
Good Faith Deposit on Unissued Bonds	.00	2,326,200.00
Good Faith Deposit Received in Prior Year	(-) 2,326,200.00	.00
Transfers to Various Authorities for Advanced Retirement of Bonds and Defeasance of Bonds	(-) 16,038,608.03	(-) 5,478,521.31
Total Other Financing Sources (Uses)	$ 1,260,755,021.04	$ 1,150,980,601.36
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	$ 1,075,566,638.12	$ 1,0[illegible]9,692,581.15
Assessment and Collection Allowance to Outside Agencies included in Per Diem and Fees	$ 46,063,224.86	$ 43,396,531.13

GENERAL OBLIGATION BONDS

In November of 1972, the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523 - the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt.

A schedule of General Obligation bonds outstanding, for which the full faith, credit and taxing power of the State is pledged, is presented on page 151 of this report.

This schedule shows that General Obligation bonds outstanding on June 30, 1983, amounted to $988,950,000.00.

AUTHORITY BONDS

Prior to the adoption of the above mentioned Constitutional Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities.

In fiscal year 1979, the Georgia State Financing and Investment Commission received an appropriation in the amount of $105,000,000.00 to fund fully Georgia Education Authority (Schools) bonds. As of May 3, 1979, the amount of Georgia Education Authority (Schools) bonds outstanding totaled $204,921,000.00 and had a total debt service of $263,847,611.00. Using the appropriation together with various reserve funds of the Georgia Education Authority (Schools), the Commission purchased from the Federal National Mortgage Association a specially structured debt instrument guaranteed by the Government National Mortgage Association pursuant to section 306 (g) of the National Housing Act. Under this guaranty, the full faith and credit of the United States was pledged to the timely payment of principal and interest on the FNMA bond purchased by the Commission. Therefore, this transaction has defeased all outstanding Georgia Education Authority (Schools) bonds and accordingly, the Trust Indentures have been cancelled and the liens of the Indentures on the revenues and funds of the Authority have been discharged.

A schedule of Authority bonds outstanding, for the payment of which the State of Georgia is obligated and the good faith of the State is pledged, is presented on pages 154 through 156 of this report.

This schedule, which includes defeased Georgia Education Authority (Schools) bonds, shows that Authority bonds outstanding at June 30, 1983, amounted to $473,654,000.00.

GENERAL

A schedule of Other expenditures by spending units showing the project activity is presented on pages 122 through 134 of this report. This classification represents expenditures from funds appropriated by the General Assembly for projects or activities that were not designated in the Appropriations Act as Personal Services, Regular Operating Expenses, Travel, Motor Vehicle Equipment Purchases, Publications and Printing, Equipment Purchases, Computer Charges, Real Estate Rentals, Telecommunications, Per Diem, Fees and Contracts, Capital Outlay, Authority Lease Rentals or General Obligation Debt Sinking Fund.

A comparison of approved budget to total funds available and expenditures by spending units, excluding units of the University System, is presented on pages 184 through 227 of this report.

Unit reports of all spending units with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports, excluding units of the University System, by spending units are quoted as follows:

AUDIT FINDINGS continued

AGRICULTURE, DEPARTMENT OF

OVER REIMBURSEMENT OF FEDERAL GRANT FUNDS - PRIOR YEAR

The audit report for the year ended June 30, 1982, called attention to an over reimbursement of $30,901.29 by the Federal Government on the Wholesome Meat Act Program, Grant No. 12-37-3-326-81. In the year under review, the Department of Agriculture reimbursed this overpayment by applying the overpayment to cash draws of Federal funds earned on the Federal Grant award in effect during the current State fiscal year.

UNSUPPORTED CHARGES TO FEDERAL GRANT

In the year under review, the Department of Agriculture entered into a CETA Program Operations Contract, Agreement No. 30-3-11-00-000, through the Georgia Department of Labor on behalf of the U. S. Department of Agriculture Statistical Reporting Service. Reimbursement requests were submitted by the Statistical Reporting Service to the Department of Agriculture for payment. As part of our examination, we reviewed the reimbursement requests and found that charges in the amount of $56.00 were unsupported by proper documentation. We, therefore, question the $56.00 payment made by the Department of Agriculture to the U. S. Department of Agriculture, Statistical Reporting Service, which is charged against Contract Agreement No. 30-3-11-00-000.

CONSERVATION:

FORESTRY COMMISSION, GEORGIA

OVERPAYMENT OF RURAL COMMUNITY FIRE PROTECTION GRANT

In the year under review, the Rural Community Fire Protection grant to the City of Hazlehurst was overpaid in the amount of $167.50. This overpayment of $167.50 is reflected as an account receivable unit report.

NATURAL RESOURCES, DEPARTMENT OF

PRIOR YEARS' FINDINGS

CASH SHORTAGE - DEPARTMENT OF MINES, MINING AND GEOLOGY

In the fiscal year ended June 30, 1959, a shortage of $50,200.00 was discovered in the accounts of the Department of Mines, Mining and Geology, $6,488.26 of which was recovered in the fiscal year ended June 30, 1960, $2,450.00 was recovered in the fiscal year ended June 30, 1970, $25,000.00 was recovered in the fiscal year ended June 30, 1971, $500.00 was recovered in the fiscal year ended June 30, 1973, and $450.00 was recovered in the fiscal year ended June 30, 1979. A balance of $15,311.74 remained as of June 30, 1983.

COASTAL RESOURCES DIVISION INVESTIGATION

The audit report for the year ended June 30, 1982, called attention to an out-of-court settlement of a civil action filed against Dr. Robert Reimold, Director of the Coastal Resources Division. The settlement of $5,039.49 was deposited by the Department of Natural Resources in the period under review and is shown on Exhibit "B" of unit report.

QUESTIONABLE CHARGES TO FEDERAL GRANTS

The audit report for the year ended June 30, 1982, called attention to questionable charges on the following grants:

Commerce, Department of	
National Oceanic and Atmospheric Administration	
Coastal Zone Management Act of 1972, P.L. 92-583	
Estuarine Sanctuaries	
Grant No. NA-80-AA-D-CZ116	$ 3,458.05
Environmental Protection Agency	
Office of Water and Waste Management	
Clean Water Act, P.L. 95-217	
Water Pollution Control Grants	
Grant No. I-004130-81-2	94.54
	$ 3,552.59

AUDIT FINDINGS continued

CONSERVATION: continued

NATURAL RESOURCES, DEPARTMENT OF continued

PRIOR YEARS' FINDINGS continued

QUESTIONABLE CHARGES TO FEDERAL GRANTS continued

As a result of a review by the Department of Commerce, the Department of Natural Resources refunded $778.00, which is shown on Exhibit "B" of unit report. The remaining $2,680.05 was transferred from Reserved Fund Balance - Contingency for Audit Exceptions on Federal Programs to Unreserved Fund Balance (Surplus) and will be remitted to the Department of Administrative Services, Fiscal Division. The $94.54 is reflected as reserved fund balance on Exhibit "A" of unit report.

UNSUPPORTED CHARGES TO FEDERAL GRANTS

The audit report for the year ended June 30, 1982, called attention to unsupported charges on the following grants:

Commerce, Department of		
National Oceanic and Atmospheric Administration		
Research and Sanctuaries Act of 1972, P.L. 92-532		
National Marine Sanctuaries		
Grant No. NA-81-AA-CZ098		$ 53.17
Interior, Department of the		
Fish and Wildlife Service		
Federal Aid in Sport Fish Restoration Act of 1950		
Dingell-Johnson Program		
Project No. F-25-9	$ 1,169.97	
Project No. F-26-9	34.46	1,204.43
		$ 1,257.60

The Department of Natural Resources repaid $1,204.43 to the Department of Interior through reduction in claims on letter of credit reimbursement requests on Federal grants in effect during State fiscal year 1983.

REPAYMENT OF FEDERAL AUDIT EXCEPTIONS

The audit report for the year ended June 30, 1982, called attention to the Department of Natural Resources repaying various Federal audit exceptions by reducing claims for reimbursements on Federal grants in effect during State fiscal year 1982 without reducing grant fund availability. As a result the Department of Natural Resources requested reimbursements in excess of the remaining contract balances on the following grants:

Interior, Department of		
Fish and Wildlife Service		
Federal Aid in Sport Fish Restoration Act of 1950		
Dingell-Johnson Program		
Project No. F-28-9		$ 41.00
Federal Aid in Wildlife Restoration Act of 1937		
Pittman-Robertson Program		
Project No. W-6-37	$ 22.00	
Project No. W-36-21	3,151.00	3,173.00
		$ 3,214.00

The Department of Natural Resources repaid the $3,214.00 to the Department of Interior through reduction in claims on letter of credit reimbursement requests on Federal grants in effect during State fiscal year 1983.

STATE REVENUE COLLECTIONS FUND

LICENSING AND BOAT REGISTRATION UNIT INVESTIGATION

In the year under review, the Department of Natural Resources and the Georgia Bureau of Investigation conducted an investigation into discrepancies involving cash deposits at the Licensing and Boat Registration Unit in Tucker, Georgia. The investigation resulted in the dismissal of an employee and revealed cash shortages of $1,750.00. The Department of Natural Resources requested reimbursement from the Public Employees' Blanket Bond No. 80856866 and received the funds in the subsequent fiscal year. Receipt of these funds will be reflected in the audit report for fiscal year ending June 30, 1984.

AUDIT FINDINGS continued

DEFENSE, DEPARTMENT OF

INVENTORY OF SUPPLIES

In the year under review, it was found that the Department of Defense had an unrecorded warehouse inventory of consumable supplies for repairs and maintenance of National Guard Armories. The books and records of this inventory were of such poor quality that it was impossible to determine an accurate value of this inventory. The following deficiencies were revealed during our examination:

(1) Purchases were not added to the inventory control records on a timely basis.

(2) No value was assigned to the supplies on the inventory control records when received.

(3) Location of the supplies could not be determined on the inventory control records.

(4) The Department of Defense had no interim or internal procedures to test periodically the accuracy of the inventory control records.

(5) No physical inventory had been taken as of June 30, 1983, to determine an accurate count or value of this inventory.

These deficiencies were brought to the attention of the officials of the Department of Defense, and appropriate administrative action should be taken to correct these deficiencies.

EDUCATION:

EDUCATION, DEPARTMENT OF

CASH MANAGEMENT OF FEDERAL FUNDS

Federal regulations require that recipients of Federal grant awards establish and maintain cash management controls to minimize the time elapsed between the transfer of funds from the U. S. Treasury and the disbursement of funds by the grantee. Our audit procedures therefore included a study and evaluation of the accounting policies and procedures utilized by the Department of Education as they relate to cash management of Federal funds. Our study and evaluation disclosed the following deficiencies:

(1) In many instances, Federal funds drawn on letters of credit were in excess of funds needed to cover actual disbursements made.

(2) Federal funds drawn to fund specific Federal grants, in many instances, were used to fund expenditures for Federal programs other than those for which the funds were drawn.

The Department of Education should implement sufficient controls to ensure that Federal funds drawn are not in excess of cash needs and further ensure that funds drawn are utilized for only those programs for which they were drawn.

ACCOUNTING DEFICIENCIES RELATIVE TO FEDERAL GRANT AWARDS

Our examination included a study and evaluation of accounting controls and procedures utilized by the Department of Education in the recording of revenues and expenditures applicable to Federal grant awards on a "grant by grant" basis. This study and evaluation disclosed that the accounting controls and procedures utilized were insufficient to meet the requirements of the various Federal grantor agencies and the requirements set forth in Attachment "P" of OMB Circular A-102. Deficiencies noted were:

(1) Matching requirements for programs partly funded by Federal grants were not tabled in the accounting records and the records did not contain sufficient evidence to enable the auditors to determine if the appropriate matching requirements were being met on a "grant by grant" basis.

(2) Funds drawn under Letter of Credit Agreements to fund specific Federal grant awards were, in many instances, not correctly credited to the corresponding Federal accounts receivable.

The Fiscal Accounting and Control System (FACS) provides the capability of recording revenues and expenditures associated with Federal projects in the appropriate Federal and State matching percentages by the use of project and fund source identifiers. This is accomplished by establishing the correct percentages for each grant in the data base tables. All transactions encoded to project identifiers are then automatically processed in accordance with grant requirements. Recommendations relative to usage of fund source and project indicators, as prescribed in the "Accounting Procedures and Instructions" manual for State Departments and Institutions published by the Department of Audits, have been made to the management of the Department of Education.

AUDIT FINDINGS continued

EDUCATION: continued

EDUCATION, DEPARTMENT OF continued

ACCOUNTING DEFICIENCIES RELATIVE TO FEDERAL GRANT AWARDS continued

Because of the accounting deficiencies our examination disclosed, as stated in the preceding paragraphs, we were unable to satisfy ourselves that the Department of Education has met all requirements of individual Federal grant awards and that the revenues, accounts receivable and unearned reserved fund balances recorded on the accounting records, and shown on Exhibit "I" of unit report, were reliable and accurate. Therefore, our opinion of the financial statements, presented in unit report, is subject to the effects of such adjustments, if any, as might have been determined to be necessary had the deficiencies described above not existed.

EQUIPMENT INVENTORY

Our examination included a review of equipment inventory records of the Department of Education. Utilizing a sample of equipment purchases for the year under review, we noted the following deficiencies:

(1) A large number of the items selected could not be traced to the equipment inventory records.

(2) Equipment purchased with Federal funds was not properly identified as Federal equipment on the inventory records or by affixed decal.

The Department of Education should establish adequate procedures to ensure that equipment purchases are recorded on the inventory records in a timely manner and sufficient information is reflected on the records relative to the funding of purchases with further identification shown on the affixed decal in order that better control may be maintained and also meet compliance requirements as set forth in Attachment "N" of OMB Circular A-102.

SOUTH GEORGIA VOCATIONAL-TECHNICAL SCHOOL

Our examination disclosed a serious deficiency in cash management at the South Georgia Vocational-Technical School. Pre-numbered cash receipts could not be reconciled to bank deposits made and cash on hand. Bank deposits should be made intact on a timely basis, reconciled to pre-numbered receipts, and appropriate remittances should be made to the central office of the Department of Education. It is the responsibility of the Department of Education to implement internal controls to alleviate this problem.

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF

SCOPE OF EXAMINATION

The disbursements of the Employees' Health Benefit Self-Insurance Program in the Private Trust and Agency Funds, as presented on Exhibit "H" of unit report, were based on monthly registers of drafts issued which were prepared by the Equitable Life Assurance Society of the United States. These registers plus additional adjustments provided by Equitable were reconciled monthly by personnel of the Board of Regents of the University System of Georgia to a bank account maintained in the Chase Manhattan Bank, New York, New York. Drafts clearing the Chase Manhattan Bank account were returned to the Equitable Life Assurance Society of the United States. We were unable to verify that the drafts issued and the adjustments made were in fact all the activity transacted in the bank account. Therefore, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the disbursements of the fund referred to above or on the accuracy of the ending cash balance in the Chase Manhattan Bank as presented on Schedule "6" of unit report.

PRIOR YEAR'S DEFICIT

The audit report for the year ended June 30, 1982, reflected that the Board of Regents had a deficit fund balance of $806,047.97 prior to the inclusion of the fund balances (surplus or deficit) of the individual units of the University System. In the year under review, the individual units of the University System returned to the Board of Regents $763,860.93 which was the fund balances (surplus) of the institutions as June 30, 1982, and $4,414.15 which was the uncommitted Regents Scholarship funds at the institutions at June 30, 1982.

AUDIT FINDINGS continued

EDUCATION: continued

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF continued

PRIOR YEAR'S DEFICIT continued

After taking into consideration the surplus funds returned from the institutions, the Board of Regents of the University System of Georgia had a deficit fund balance of $37,772.89 for the year ended June 30, 1982. This deficit fund balance is in violation of Section 45-12-87 of the Georgia Code, which provides as follows:

> "Requirement of authorization of payments and obligation; liability of persons authorizing payments or receiving payments in violation of provisions of part. No payment shall be made and no obligation shall be incurred against any appropriation unless such payment or obligation has been authorized as provided in this part. Every official authorizing payments in violation of this part, or taking part therein, and every person receiving such payment, or any part thereof, shall be jointly and severally liable to the state for the full amount so paid or received. (Code 1933, 40-419, enacted by Ga. L. 1962, p. 17, 1.)"

CURRENT YEAR'S DEFICIT

On June 30, 1983, the Board of Regents had a deficit fund balance of $1,001,462.73 prior to the inclusion of the fund balances (surplus or deficit) of the individual units of the University System. On June 30, 1983, the individual units of the University System had fund balances (surplus) of $822,512.85 and uncommitted Regents Scholarship funds of $2,659.90.

After taking into consideration the surplus funds which will be returned from the institutions, the Board of Regents of the University System of Georgia had a deficit fund balance of $176,289.98 for the year ended June 30, 1983. This deficit fund balance is in violation of Section 45-12-87 of the Georgia Code, as quoted above.

LIABILITY SELF-INSURANCE FUND

A self-insured program of professional liability insurance for its employees effective July 1, 1977, was established by the Board of Regents of the University System of Georgia under powers authorized by Act No. 638 (Senate Bill No. 279) of the General Assembly approved March 30, 1977 (Georgia Laws 1977, pp. 1051-1053). The program insures the employees to the extent that they are not immune from liability against personal liability for damages arising out of the performance of their duties or in any way connected therewith.

The program is handled by the Department of Administrative Services, Fiscal Division as a Public Trust Fund. On June 30, 1983, the fund balance of the Liability Self-Insurance Fund was $2,301,561.84.

GEORGIA PUBLIC TELECOMMUNICATIONS COMMISSION

During the year under review, the accounting records of the Georgia Public Telecommunications Commission were not maintained in accordance with generally accepted State accounting practices. This occurred primarily because of "start-up" problems relative to a new agency, and a lack of adequate staffing in the accounting function. This problem has been communicated to senior management of the Commission, and assurance has been given appropriate controls will be implemented to correct these problems in the subsequent fiscal period.

GENERAL ASSEMBLY OF GEORGIA

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the year under review, a payroll audit exception of $307.00 for Melba B. Tomme was reported by the State Personnel Board - Merit System of Personnel Administration, Employee Services Division. This payroll exception remained unresolved at June 30, 1983; efforts should be continued to resolve this exception.

GRANTS, STATE AID:

TO INCORPORATED MUNICIPALITIES

In the year under review, the Fiscal Division of the Department of Administrative Services used incorrect census information in calculating grant payments to municipalities. This error resulted in overpayments and underpayments being made to municipalities. Adjustments will be made on the September, 1983, grant payments to municipalities to correct these errors.

AUDIT FINDINGS continued

HUMAN RESOURCES, DEPARTMENT OF

ACCOUNTING RECORDS OF DEPARTMENTS OF FAMILY AND CHILDREN SERVICES

The general ledger of the Department of Human Resources reflects the payments to various Departments of Family and Children Services (DFACS), located in each county of the State of Georgia, as grants to sub-recipients. All supporting documentation relating to revenue and expenditure transactions, records of financial position and client eligibility files are maintained at the County DFACS offices. Time constraints prohibited the auditors from examining the accounting records and other documentation maintained by the various DFACS offices; therefore, we are unable to attest to the reliability and accuracy of such records. We have not incorporated the financial position of these offices into unit report, and our opinion on the financial statements, presented in unit report, is subject to the effects, if any, of adjustments that might have been required had we been able to examine these books and records.

AUTHORIZED MOTOR VEHICLES

The General Appropriations Act as amended authorized 1959 motor vehicles for the Department of Human Resources. Motor vehicle inventory records for June 30, 1983, were not available. Using an October 15, 1983, inventory and adjusting for additions and deletions since June 30, 1983, indicated that the Department had 2130 motor vehicles at June 30, 1983. Motor vehicle inventory records were not maintained by budget unit.

GENERAL APPROPRIATIONS - SPECIFIC PROVISIONS

In the year under review, the Department of Human Resources general appropriation included $4,435,500.00 as specific provisions under operations for the following purposes.

OPERATIONS	AMOUNT APPROPRIATED	AMOUNT EXPENDED
For the Purchase of Clotting Factor for the Hemophilia Program	$ 100,000.00	$ 100,000.00
For the Operation of a Hemophilia Program in Atlanta and Augusta	100,000.00	100,000.00
For the Continuation of the Community Cardiovascular Council Stroke-Screening Program	125,000.00	125,000.00
For the Operation of the Rome Cerebral Palsy Center	136,500.00	136,500.00
For the Statewide Program of Pre-Natal and Post-Natal Care	3,879,000.00	3,879,000.00
For Grant to Grady Memorial Hospital in Atlanta for Cystic Fibrosis Program	40,000.00	40,000.00
For Payments to Georgia Building Authority for Maintaining the Grounds at the Roosevelt Warm Springs Institute	5,000.00	.00
For Acquisition of Equipment, Drugs and Medical Treatment of Persons with Cystic Fibrosis over the age of 21	50,000.00	33,641.13
	$ 4,435,500.00	$ 4,414,141.13

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1982, a total of $16,493.49 of payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved. At the date of this audit, the prior years' payroll audit exceptions, which had not been cleared, were as follows:

Albury, Wendy S.	$ 265.44
Arnold, Donald D.	719.86
Bagwell, Sonja B.	27.83
Bailey, Brenda Marie	91.04
Barker, Carolyn C.	230.92
Bennett, Tim H.	99.81
Childers, Susan K.	234.37
Ebbers, Mary E.	262.59
Edge, Nancy R.	108.08
Etheridge, Wayne C.	66.00
Foreman, Shirley J.	207.19
Gilmore, Linda Faye	594.50
Greenway, Michael	76.76
Henson, Vale J.	112.70
Hester, Louise H.	84.50
Ivie, Deborah L.	64.35
Jackson, Claude D.	227.46
Johnson, Ann	100.30
Jones, Jeannie L.	33.48
Jones, Patricia C.	70.00
Kempson, Beverly D.	1,132.00
Kuser, Hazel O.	176.96
LeCroy, Rickey L.	4,278.09

AUDIT FINDINGS continued

HUMAN RESOURCES, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS continued

Leegate, Daphne	$(-)	33.39
Lewin, Linda M.		78.90
Lewis, Arthur J.		73.06
Long, Elaine		38.71
Mapp, Sara E.		645.00
McNease, Brenda E.		41.50
McPhail, Marilyn	(-)	52.50
Moats, James L.		679.98
Morgan, Mary L.		153.81
Moye, Helen W.		137.25
Newton, Jean O.		77.64
Park, Glaister A.		283.86
Reddick, Billy		144.67
Reese, Jerry L.		164.88
Roberson, Jerry D.		944.46
Robinson, Linda Faye		427.25
Robinson, Lula		143.52
Rowe, Pamela M.		24.00
Russell, James		29.66
Solomon, Cary B.		20.16
Southern, Brandon, Jr.		229.83
Stark, Jack M.	(-)	258.70
Tumblin, Alice P.		132.00
West, Grace F.		580.00
Wheeles, Phillip D.		70.92
Williams, Jeffrey		56.55
Wyatt, James L.		198.87
	$	14,296.12

Payroll exceptions reported for the year ended June 30, 1983, which were unresolved at the conclusion of our examination were as follows:

Adams, Karyn C.	$	509.11
Bland, Harold W.		71.66
Edwards, Francine B.		421.65
Emerick, Carolyn L.		102.50
Jones, Henry L.		512.21
Kennedy, Sandra G.		244.36
Lewis, Barbara L.		441.10
Manley, Janet D.		877.50
Myers, David L.		1,056.00
Rowe, Pamela M.		8.56
Sims, William A.		13.67
Trawick, Etta M.		129.59
Wyche, Joe Louis	(-)	36.59
	$	4,351.32

The Personnel Services Section has contacted or attempted to contact these employees to establish ways and means by which to correct these payroll exceptions. Efforts should be continued to resolve these exceptions.

INDUSTRY AND TRADE, DEPARTMENT OF

PRIOR YEARS' FINDING

EMPLOYEE PARKING

The audit report for the year ended June 30, 1979, stated that the Department of Industry and Trade paid $1,950.00 to Omni International, Limited for employee parking. As of July 1, 1982, a balance of $78.00 had not been reimbursed to the Department's Budget Fund. In the year under review, no reimbursement was secured, leaving an uncollected balance of $78.00 at June 30, 1983.

CASH

IMPREST FUNDS

The Department of Industry and Trade has imprest accounts in Brussels, Belgium, Tokyo, Japan and Toronto, Canada. The audits on these accounts are contracted to an independent certified public accounting firm with subsidiary offices at these locations. These audits will be conducted subsequent to this audit.

AUDIT FINDINGS continued

INDUSTRY AND TRADE, DEPARTMENT OF continued

PROSPECT SUBSISTENCE

Georgia Code Section 50-7-15 provides as follows:

> "Expenditures for meals and expenses of persons seeking to locate business, industry, or tourist facilities in state. The Department of Industry and Trade, in order to make Georgia competitive with other states in securing new business, industry, and tourism, is authorized to expend available funds for the business meals and incidental expenses of bona fide industrial prospects and other persons who attend any meeting at the request of the department to discuss the location or development of new business, industry, or tourism within the state. All such expenditures shall be verified by vouchers showing the date, place, purpose, and persons for whom such expenditures were made. The state auditor shall conduct an audit of such expenditures at least every six months. (Code 1981, Sec. 50-7-15, enacted by Ga. L. 1983, p. 499, Sec. 2.)"

Schedule "5" of unit report reflects prospect subsistence expenditures of $22,213.08.

JUDICIAL SYSTEM:

SUPERIOR COURTS

PRIOR YEAR'S FINDING

SALARY OVERPAYMENT

The audit report for the year ended June 30, 1982, showed an account receivable for $281.73, which was the uncollected amount of a salary overpayment made to a former employee, Ms. Margaret A. Leonard. No reimbursement was received during the year under review. The unrecovered balance of $281.73 is shown as an account receivable in unit report and efforts should be continued to collect this amount.

INTERNAL REVENUE SERVICE TAX PENALTY

In the year under review, the Prosecuting Attorneys' Council of the Superior Courts of Georgia paid $167.80 penalty for late payment of Federal Income Taxes. Expenditures of this nature are not within the normal operating cost of the agency. Internal control procedures should be implemented to insure that all withholding taxes are paid to the proper agency on a timely basis.

LABOR, DEPARTMENT OF

PAYROLL SYSTEM

The audit report for the year ended June 30, 1982, noted that the Department of Labor's payroll system had no written policies and procedures. A draft copy of the Department of Labor's payroll policies and procedures manual, that is to be implemented within the next six months, was reviewed and found to be adequate.

MEDICAL ASSISTANCE, DEPARTMENT OF

MEDICAID MANAGEMENT INFORMATION SYSTEM

INSTITUTIONAL CLAIM PAYMENT METHODOLOGY

Federal regulations mandate that medicaid claims be paid on a "cost of services" basis rather than a "billed charges" basis. Prior to January 1, 1983, it was the policy of the Department of Medical Assistance to pay institutional claims (hospitals, etc.) on a basis of "billed charges" submitted, then reduced by a pre-established reimbursement rate for each provider. This reimbursement rate is periodically determined by independent auditors acting as agents for the Department of Medical Assistance. Cost settlements are then initiated between the Department of Medical Assistance and the individual providers based on the findings disclosed in these examinations. From our audit standpoint, however, the following problems are apparent from the cost settlement procedure described above:

(1) Cost settlements are determined by agents of the Department of Medical Assistance alleged to be independent auditors. They either perform limited scope examinations or desk reviews of the institutional cost reports, and do not express an opinion on the provider's financial statements.

(2) Cost settlements of providers are not completed on a timely enough basis to reflect all relevant adjustments of current year expenditures.

(3) Amounts due to State and Federal governments arising from cost settlements due from providers are not recorded by the Department as accounts receivable on their formal accounting records.

(4) Cost settlements are brought into the Medicaid Management Information System as "gross level adjustments". There is no audit trail available to trace these "adjustments" back to the original claims that were involved.

AUDIT FINDINGS continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued

MEDICAID MANAGEMENT INFORMATION SYSTEM continued

INSTITUTIONAL CLAIM PAYMENT METHODOLOGY continued

Effective January 1, 1983, the Department of Medical Assistance, with approval of the Health Care Financing Administration, instituted a new reimbursement system to pay hospital claims. Under this system, hospitals are reimbursed a "flat amount" per client admission (irregardless of procedure) depending upon the number of client admissions in any given period. There is no provision for cost settlements to be made under this new reimbursement system.

At June 30, 1983, there were material cost settlements pending under the old reimbursement system. It is estimated by officials of the Department of Medical Assistance that most of these settlements should be completed by June 30, 1984.

Because of the known errors existing within the system design and internal controls of the accounting system regarding the cost settlement process as discussed above, our opinion on the financial statements of the Department of Medical Assistance is qualified subject to the amounts of unrecorded receivables and payables outstanding that may arise as a result of the cost settlement process.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1982, a total of $1,314.83 of payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved. At June 30, 1983, the prior years' payroll audit exceptions, which had not been cleared, were as follows:

Brown, Shirley A.	$ 271.08
Dew, Raymond S.	228.75
Leary, Michele D.	119.00
McLamore, Kim	481.00
Young, Donald W., Sr.	215.00
	$ 1,314.83

Efforts should be continued to resolve these exceptions.

OFFENDER REHABILITATION, DEPARTMENT OF

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENT - MR. ELLIS C. MACDOUGALL

In executive session on June 12, 1972, the Board of Corrections set the salary of the Commissioner of Offender Rehabilitation (Director of Corrections) at $32,500.00 per year. Mr. Ellis C. MacDougall, who at this time was Commissioner of Offender Rehabilitation, was paid at the above mentioned rate for the fiscal year ended June 30, 1973. It was discovered at a later date that the Board of Corrections did not have the power to set the salary of the Commissioner of Offender Rehabilitation. House Bill No. 566 of the 1966 Session of the General Assembly set the salary of $20,600.00 per annum and a subsistence allowance of $2,000.00 per annum, making total compensation of $22,600.00. Mr. MacDougall drew $32,500.08 in salary for the fiscal year ended June 30, 1973; therefore, Mr. MacDougall was overpaid in the amount of $9,900.08. Mr. MacDougall repaid $2,128.59 in the year ended June 30, 1981, and $2,838.12 in the year ended June 30, 1982. Mr. MacDougall repaid $2,365.10 to the Department of Offender Rehabilitation in the year under review. A balance of $2,568.27 remained at June 30, 1983.

PAYMENT OF GARNISHMENT

The audit report for the year ended June 30, 1980, stated that the Department of Offender Rehabilitation paid $754.97 for a legal judgment rendered by the Richmond County Superior Court because of the failure to comply with a proper legal notice of garnishment. The failure to comply with the legal notice resulted from the lack of faithful performance of duties by employees and is therefore considered the personal obligation of employees and officials responsible for disbursement of the Budget Fund.

AUDIT FINDINGS continued

OFFENDER REHABILITATION, DEPARTMENT OF continued

PRIOR YEARS' FINDINGS continued

PAYMENT OF GARNISHMENT continued

A letter dated June 20, 1979, from David C. Evans, Commissioner of the Department of Offender Rehabilitation, to Mr. John C. Walden, Assistant Attorney General, requested legal assistance in recovering the $754.97 from the former employee, Mr. Thomas C. Williams. Regardless of whether or not this litigation is successful does not lessen the responsibility of officials to reimburse the Budget Fund for the improper expenditure.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

Payroll exceptions for the year ended June 30, 1983, which were unresolved at the conclusion of our examination were as follows:

Callaway, Janice H.	$ 540.00
Year[illegible], Janice D.	(-) 37.61
	$ 502.39

Efforts should be continued to resolve these exceptions.

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

PRIOR YEAR'S FINDING

IMPROPER EXPENDITURE

During the fiscal year ended June 30, 1980, false health insurance claims in the amount of $2,475.69 were submitted to and paid by the State Personnel Board to a State employee and an employee of Blue Cross/Blue Shield who were in collusion with each other. Restitution of $1,451.69 was made to the State in previous fiscal years. In the year ended June 30, 1983, restitution for the remaining balance of $1,024.00 was received and deposited to the Budget Funds.

SELF INSURED HEALTH PROGRAM

Effective January 1, 1976, the State began self-insurance coverage. A contract was executed with the Travelers Insurance Company, effective January 1, 1976, to process all claims and to prepare payment drafts which were paid through a bank account maintained for this purpose by the State Personnel Board. This contract with the Travelers Insurance Company expired December 31, 1976. A contract was executed with Blue Cross/Blue Shield, effective January 1, 1977, to provide the service.

All claims submitted by program participants are received by the Health Insurance Section of the State Personnel Board and then transmitted to Blue Cross/Blue Shield for verification of coverage, processing and payment. Blue Cross/Blue Shield maintains a subscriber file based on information furnished by the Health Insurance Section of the State Personnel Board. The State Personnel Board is furnished computer listings of drafts issued and lists of drafts presented for payment. The Health Insurance Section of the State Personnel Board does not maintain any record of claims submitted or transmitted to Blue Cross/Blue Shield. Documentations included with claims are retained by Blue Cross/Blue Shield. Without the sequential registering of claims or methods of recording financial data of benefits requested, no comparison can be made of claims paid to claims submitted.

EMPLOYEES' DEFERRED COMPENSATION PROGRAM

A program for deferred compensation for public employees was established by the State Personnel Board under powers authorized by Act 821 of the General Assembly, House Bill 1590, approved on March 18, 1974, (Ga. Laws 1974 p. 198). The program was implemented on July 1, 1980, and the State Personnel Board executed a servicing agreement with T. Rowe Price Associates, Incorporated, Baltimore, Maryland to assist in the administration of the program including the management of investments made in accordance with options elected by the various participating employees.

Funds received by the State Personnel Board on behalf of participating employees are reflected as Private Trust and Agency Funds, and a summary of transactions relating to this program is shown on Exhibit "F" of unit report.

AUDIT FINDINGS continued

PUBLIC SAFETY, DEPARTMENT OF

NONCOMPLIANCE WITH PAYROLL REGULATIONS

At June 30, 1983, the following payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employee Services Division remained unresolved:

NAME	FISCAL YEAR	AMOUNT
Allen, Johnny C., Jr.	1983	$ 251.00
Barry, Darlene	1980	15.84
Canady, James J.	1983	396.50
Murdock, Faye	1983	274.50
O'Dell, Sandra R.	1981	81.60
		$ 1,019.44

Efforts should be continued to resolve these exceptions.

PER DIEM PAYMENTS

In the year ended June 30, 1980, the Department of Audits provided the Department of Public Safety with a list containing possible violations of Georgia Code Section 89-913 which occurred during the fiscal year ended June 30, 1979.

This Code Section states, in part, as follows:

> "It shall be unlawful for any full-time appointive State official or employee to contract to buy from or sell to the State of Georgia any real or personal property, goods or services, or a combination thereof, when such purchase or sale would benefit or be likely to benefit, such official or employee..."

The Department of Public Safety determined that this list contained the names of ten (10) individuals who were paid per diem payments totaling $2,582.02 that were in conflict with the Code.

In the year ended June 30, 1981, the Department of Audits provided a list of possible violations of the aforementioned Code for the fiscal year ended June 30, 1980. The Department of Public Safety determined that this list contained the names of six (6) individuals who were paid per diem payments totaling $952.18 that were in conflict with the Code.

The Department of Public Safety has requested reimbursement of these payments, but as of June 30, 1983, no reimbursements had been received. The Department should continue its efforts to collect these payments.

PUBLIC SERVICE COMMISSION

As part of the examination of the fiscal year ended June 30, 1983, audit tests were made to determine the accuracy of the equipment inventory of the Public Service Commission. The inventory list for equipment had not been updated to include equipment purchases since 1980, and all items selected for the tests were not located. It is recommended that the equipment inventory be revised to include all equipment purchases made by the Commission and that equipment be added to the inventory records on a more timely basis.

REVENUE, DEPARTMENT OF

PRIOR YEARS' FINDINGS

MOTOR FUEL TAX UNIT

No change was made in this period of the $69,610.40 due from Jim E. Jones, former Director of the Motor Fuel Tax Unit. See special report dated April 24, 1959, for details covering this item.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

A payroll exception relative to overpayment to May L. Holland in the amount of $70.50, as stated in the audit report for the year ended June 30, 1982, remained unresolved at June 30, 1983. Efforts should be continued to resolve this exception.

MOTOR VEHICLE TAX UNIT

State revenue collections from motor vehicle registration - tags, as presented on Schedules "14" and "15" of unit report, could not be reconciled to actual cash receipts for the period under review. Unidentified adjustments in computerized controls of $75.74 are shown on Schedule "13", page 3 of unit report. Procedures should be implemented to insure that computerized controls for motor vehicle registration - tags are reconciled with cash receipts.

AUDIT FINDINGS continued

REVENUE, DEPARTMENT OF continued

MOTOR VEHICLE TAX UNIT continued

Due to the volume of tag and title sales the last six months of the fiscal year, the Department of Revenue transferred to the Department of Administrative Services, Fiscal Division $30,820,032.46, which had not been recorded in the system in the fiscal year ended June 30, 1983. These documents in process, as reflected on Schedule "13", page 3 of unit report, will be carried forward and recorded in the next fiscal year.

SECRETARY OF STATE

NONCOMPLIANCE WITH PAYROLL REGULATIONS

As of June 30, 1983, there were $2,412.75 in unresolved payroll exceptions that had been reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division. These overpayments were as follows:

NAME	FISCAL YEAR	AMOUNT
Tanner, Mildred S.	1980	$ 1,671.49
Tanner, Mildred S.	1981	664.24
Whitehead, Betty Z.	1980	77.02
		$ 2,412.75

Efforts should be continued to resolve these exceptions.

THEFT OF FUNDS

Between April 22 and July 16, 1980, thefts of merchandise occurred at the Department's Central Supply warehouse by four temporary employees. The monetary value of the loss was estimated at $7,645.00. All four employees were subsequently convicted of "theft by taking" and ordered to make restitution in the amount of $2,000.00 each through the Fulton County Superior Court to the State of Georgia. In the year under review, $2,000.00 was received from the Fulton County Court and this amount is shown on Exhibit "B" of unit report. Also during the year under review, a legal settlement of $1,250.00 was reached between the State of Georgia and the bonding company. The $1,250.00 is also shown on Exhibit "B" of unit report.

The Secretary of State's office has advised the Department of Audits that the Court has collected additional monies from two of the criminals, but reimbursement to the State will not be made until the entire amount due from each has been collected by the Court.

GENERAL

Subsequent to the close of this audit, it was called to our attention by Department personnel that an alleged cash shortage had taken place in the Archives and Records Division of the Secretary of State. A special audit will be conducted by the State Auditor and findings of this examination will be reported at a later date.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM
JUNE 30, 1983

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1983

	GOVERNMENTAL FUND TYPES			
ASSETS	GENERAL	BUDGET	STATE REVENUE COLLECTIONS	DEBT SERVICE
Cash in Banks, on Hand and Time Deposits	$ 37,474,632.73	$ 73,401,583.15	$ 1,208,178.55	$ 25,854.47
Investments, at Cost	551,945,240.39			17,747,525.59
Accounts Receivable and Inventories		1,054,416,573.30		
Due from Other Funds	12,411,332.60	580,240,589.97		
Other Assets		1,069,316.41		
Land and Buildings				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets	$ 601,831,205.72	$ 1,709,128,062.83	$ 1,208,178.55	$17,773,380.06
LIABILITIES AND FUND EQUITY				
Liabilities:				
Vouchers Payable		$ 1,066,539,816.15		
Due to Other Funds	$ 580,240,589.97	12,411,332.60		
State Bonds and Certificates of 1838, 1879 and 1940				$ 15,605.00
General Obligation Bonds Payable				
Total Liabilities	$ 580,240,589.97	$ 1,078,951,148.75		$ 15,605.00
Fund Equity:				
Investment in General Fixed Assets				
Fund Balances				
Reserved				
Designated for 1983 Appropriation to Department of Transportation				
Midyear Adjustment Reserve	$ 21,590,615.75			
Revenue Shortfall Reserve				
Federal Funds, Matching Funds and Other		$ 630,176,914.08		
State Revenue Collections - Unfunded			$ 1,208,178.55	
Debt Service Fund				$17,757,775.06
Capital Projects				
Public Trust Funds				
Private Trust and Agency Funds				
Total Fund Equity	$ 21,590,615.75	$ 630,176,914.08	$ 1,208,178.55	$17,757,775.06
Total Liabilities and Fund Equity	$ 601,831,205.72	$ 1,709,128,062.83	$ 1,208,178.55	$17,773,380.06

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

JUNE 30, 1983

	FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTALS (Memorandum Only)	
CAPITAL PROJECTS	PUBLIC TRUST	PRIVATE TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1983	1982
$(-) 191,135.63	$ 388,094,435.04	$ 196,313,126.20			$ 696,326,674.51	$ 779,429,443.59
414,697,947.51	4,001,054,769.92				4,985,445,483.41	4,340,814,358.29
	80,674,739.38				1,135,091,312.68	857,320,761.11
					592,651,922.57	586,030,294.20
					1,069,316.41	365,204.99
			$ 925,003,931.41		925,003,931.41	727,150,804.31
				$ 17,757,775.06	17,757,775.06	37,688,024.63
				971,192,224.94	971,192,224.94	829,181,975.37
$ 414,506,811.88	$ 4,469,823,944.34	$ 196,313,126.20	$ 925,003,931.41	$ 988,950,000.00	$ 9,324,538,640.99	$ 8,157,980,866.49
	$ 5,912,850.99				$ 1,072,452,667.14	$ 890,338,591.62
					592,651,922.57	586,030,294.20
					15,605.00	15,605.00
				$ 988,950,000.00	988,950,000.00	866,870,000.00
	$ 5,912,850.99			$ 988,950,000.00	$ 2,654,070,194.71	$ 2,343,254,490.82
			$ 925,003,931.41		$ 925,003,931.41	$ 727,150,804.31
					.00	14,748,572.89
					21,590,615.75	33,780,093.61
					.00	16,675,301.09
					630,176,914.08	565,411,779.57
					1,208,178.55	1,524,180.98
					17,757,775.06	37,688,024.63
$ 414,506,811.88					414,506,811.88	391,694,773.46
	$ 4,463,911,093.35				4,463,911,093.35	3,902,433,040.21
		$ 196,313,126.20			196,313,126.20	123,619,804.92
$ 414,506,811.88	$ 4,463,911,093.35	$ 196,313,126.20	$ 925,003,931.41		$ 6,670,468,446.28	$ 5,814,726,375.67
$ 414,506,811.88	$ 4,469,823,944.34	$ 196,313,126.20	$ 925,003,931.41	$ 988,950,000.00	$ 9,324,538,640.99	$ 8,157,980,866.49

COMBINED STATEMENT OF CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1983

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1983

	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
FUND BALANCES JULY 1, 1982			
Reserved	$ 65,203,967.59	$ 565,411,779.57	$ 1,524,180.98
Unreserved			
Designated			
Federal Revenue Sharing Funds			
Surplus			
State Funds			
	$ 65,203,967.59	$ 565,411,779.57	$ 1,524,180.98
ADDITIONS			
Due from Other Funds			
Midyear Adjustment Reserve	12,411,332.60		
Revenue Shortfall Reserve			
Adjustments to Prior Year's Receivables, Payables, Revenues and Expenditures		31,370,760.04	
Excess of Funds Available over Expenditures	9,179,283.15	632,914,589.48	1,208,178.55
	$ 86,794,583.34	$ 1,229,697,129.09	$ 2,732,359.53
DEDUCTIONS			
Due to Other Funds			
Midyear Adjustment Reserve		$ 12,411,332.60	
Revenue Shortfall Reserve			
Unreserved Fund Balance (Surplus) Returned to General Fund		24,944,725.86	
Fund Balances Carried Over from Prior Years as Funds Available	$ 65,203,967.59	562,164,156.55	$ 1,524,180.98
	$ 65,203,967.59	$ 599,520,215.01	$ 1,524,180.98
FUND BALANCES JUNE 30, 1983	$ 21,590,615.75	$ 630,176,914.08	$ 1,208,178.55

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1983

DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only)	
		1983	1982
$ 37,688,024.63	$ 391,694,773.46	$ 1,061,522,726.23	$ 681,238,596.40
		.00	1,418,215.73
		.00	86,744,659.32
$ 37,688,024.63	$ 391,694,773.46	$ 1,061,522,726.23	$ 769,401,471.45
		12,411,332.60	.00
		.00	16,037,924.84
		31,370,760.04	39,776,596.30
17,757,775.06	414,506,811.88	1,075,566,638.12	1,029,692,581.15
$ 55,445,799.69	$ 806,201,585.34	$ 2,180,871,456.99	$ 1,854,908,573.74
		$ 12,411,332.60	$ .00
		.00	16,037,924.84
		24,944,725.86	27,869,741.42
$ 37,688,024.63	$ 391,694,773.46	1,058,275,103.21	749,478,181.25
$ 37,688,024.63	$ 391,694,773.46	$ 1,095,631,161.67	$ 793,385,847.51
$ 17,757,775.06	$ 414,506,811.88	$ 1,085,240,295.32	$ 1,061,522,726.23

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1983

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1983

REVENUES	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
Taxes, Fines and Forfeits		$ 46,063,224.86	$ 3,470,533,413.44
Grants from U. S. Government			
Federal Revenue Sharing	$ 1,035,618.00		
Recovery of Advanced Construction Funds	20,000,000.00		
All Other	11,725.34	1,758,518,683.21	
Grants from Counties and Cities		9,010,434.19	
Donations for Operations		164,895.32	
Rents on Investment Properties			3,956,874.29
Interest Earned			
Federal Revenue Sharing	45,368.18		
All Other		8,006,018.80	47,795,448.24
Contributions from Public Trust Funds		5,276,423.47	
Operating Earnings from Fees, Rents and Sales for Services		402,390,588.15	49,768,296.39
Total State Revenue Receipts	$ 21,092,711.52	$ 2,229,430,268.00	$ 3,572,054,032.36
EXPENDITURES			
Current			
Personal Services	$ .00	$ 892,241,634.89	$ .00
Regular Operating Expenses			
Benefits		921,951,779.00	
Grants		2,457,360,864.82	
Other		354,358,924.38	
Travel		13,556,569.99	
Motor Vehicle Equipment Purchases		6,581,545.26	
Publications and Printing		9,711,353.25	
Equipment Purchases		13,517,337.33	
Computer Charges		44,062,064.14	
Real Estate Rentals		17,262,765.13	
Telecommunications		43,292,983.74	
Per Diem, Fees and Contracts		279,495,937.34	
Capital Outlay		628,239,457.40	
Authority Lease Rentals		52,331,780.50	
General Obligation Debt Sinking Fund		100,056,994.51	
Debt Service			
Principal Retirement			
Interest and Fiscal Charges			
Total Governmental Costs	$ .00	$ 5,834,021,991.68	$ .00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 21,092,711.52	$(-)3,604,591,723.68	$ 3,572,054,032.36
OTHER FINANCING SOURCES (USES)			
Carry-Over from Prior Years Fund Balances	$ 65,203,967.59	$ 562,164,156.55	$ 1,524,180.98
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	24,944,725.86		
Appropriations from General Fund to Budget Fund	(-)3,674,432,156.61	3,674,432,156.61	
Transfers from State Revenue Collections Fund to General Fund	3,572,370,034.79		(-)3,572,370,034.79
Proceeds of General Obligation Bonds			
Good Faith Deposit on Unissued Bonds			
Good Faith Deposit Received in Prior Year			
Operating Transfers			
From Other Funds		910,000.00	
To Other Funds			
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds			
Total Other Financing Sources (Uses)	$(-) 11,913,428.37	$ 4,237,506,313.16	$(-)3,570,845,853.81
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	$ 9,179,283.15	$ 632,914,589.48	$ 1,208,178.55

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1983

DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only) 1983	TOTALS (Memorandum Only) 1982
		$ 3,516,596,638.30	$ 3,291,651,944.84
		1,035,618.00	.00
		20,000,000.00	.00
		1,758,530,408.55	1,399,938,133.87
		9,010,434.19	10,414,553.04
		164,895.32	142,151.17
		3,956,874.29	4,469,806.99
		45,368.18	253,169.26
$ 8,844,032.53	$ 60,411,483.81	125,056,983.38	135,888,577.78
		5,276,423.47	3,671,241.93
	9,356,960.17	461,515,844.71	632,712,104.21
$ 8,844,032.53	$ 69,768,443.98	$ 5,901,189,488.39	$ 5,479,141,683.09
		$ 892,241,634.89	$ 822,884,865.80
		921,951,779.00	845,635,098.52
		2,457,360,864.82	2,282,257,799.98
	$ 360,889.54	354,719,813.92	325,751,347.99
		13,556,569.99	14,732,553.37
		6,581,545.26	8,406,383.76
		9,711,353.25	9,888,719.73
		13,517,337.33	14,633,700.66
		44,062,064.14	40,758,973.01
		17,262,765.13	17,159,075.05
		43,292,983.74	40,388,809.92
	3,203,237.67	282,699,175.01	254,639,049.75
	194,649,889.43	822,889,346.83	778,611,858.51
		52,331,780.50	57,562,626.00
$(-) 100,056,994.51		.00	.00
73,820,000.00		73,820,000.00	39,070,000.00
80,378,857.50		80,378,857.50	48,048,841.25
$ 54,141,862.99	$ 198,214,016.64	$ 6,086,377,871.31	$ 5,600,429,703.30
$(-) 45,297,830.46	$(-) 128,445,572.66	$(-) 185,188,382.92	$(-) 121,288,020.21
$ 37,688,024.63	$ 391,694,773.46	$ 1,058,275,103.21	$ 749,478,181.25
		24,944,725.86	27,869,741.42
		.00	.00
		.00	.00
	195,900,000.00	195,900,000.00	376,785,000.00
		.00	2,326,200.00
	(-) 2,326,200.00	(-) 2,326,200.00	.00
25,367,580.89		26,277,580.89	18,728,467.66
	(-) 26,277,580.89	(-) 26,277,580.89	(-) 18,728,467.66
	(-) 16,038,608.03	(-) 16,038,608.03	(-) 5,478,521.31
$ 63,055,605.52	$ 542,952,384.54	$ 1,260,755,021.04	$ 1,150,980,601.36
$ 17,757,775.06	$ 414,506,811.88	$ 1,075,566,638.12	$ 1,029,692,581.15

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

NOTES TO FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The State of Georgia maintains the General Fund, the Budget Fund and the Public Trust Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest on general long-term debt, are recorded at the time the liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The State Revenue Collections Fund, the Debt Service Fund, the Capital Projects Fund and the Private Trust and Agency Funds are maintained on the cash basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUND TYPES

GENERAL FUND

The General Fund is maintained by the Department of Administrative Services, Fiscal Division and is used to account for Unappropriated State Funds and Federal Revenue Sharing Funds, and for Appropriated Funds undrawn by the various units of State government.

BUDGET FUND

The Budget Fund is a consolidation of the Budget Funds of the various units of State government. These funds account for the operations and activities of the various State Agencies, Boards and Commissions under the terms of Act No. 3 of Georgia Laws 1983 as approved February 7, 1983, by the General Assembly of Georgia, which is referred to in this report as the General Appropriations Act as amended of 1982-1983.

STATE REVENUE COLLECTIONS FUND

The State Revenue Collections Fund is a consolidation of the State Revenue Collection Funds of the various collecting units of State government. These funds account for the collection of various taxes, fines and forfeits, fees, rents, interest earned and sales of services as required by State law. Revenues collected by the various collecting units are remitted to the General Fund. Unremitted funds at the end of the fiscal year will be remitted in the subsequent period.

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on the long-term debt of the State resulting from the issuance of General Obligation bonds. Long-term debt of the State resulting from the issuance of various Authority bonds is funded through lease agreements between various governmental agencies and the various authorities, and the accountability of the resources and the payment of principal and interest of this debt are with the various issuing authorities.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for the accumulation of resources and the subsequent disbursement of such resources for capital outlay projects by the Georgia State Financing and Investment Commission.

FIDUCIARY FUND TYPES

PUBLIC TRUST FUNDS

The Public Trust Funds account for activities in which the State acts as a trustee for an individual, an organization or employee groups. The costs of administering certain trust funds are funded from available resources through transfers to the Budget Fund of the spending unit administering the trust.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

FIDUCIARY FUND TYPES continued

PRIVATE TRUST AND AGENCY FUNDS

The Private Trust and Agency Funds account for activities in which the State acts as an agent for various governmental agencies and organizations.

ACCOUNT GROUPS

GENERAL FIXED ASSETS

This account is not a fund. It represents a summary of the fixed assets of the State financed by funds derived from the sale of General Obligation bonds.

GENERAL LONG-TERM DEBT

This account is not a fund. It represents a summary of the bonded indebtedness of the State from the sale of General Obligation bonds.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

OTHER FINANCIAL NOTES

(1) DESIGNATED FOR 1983 APPROPRIATION TO DEPARTMENT OF TRANSPORTATION - The Fund Balance reserved and designated for 1983 Appropriation to Department of Transportation represented the excess of actual Motor Fuel Tax collections for the year ended June 30, 1982, over the estimated Motor Fuel Tax collections budgeted for fiscal year ended June 30, 1983. This reserve was established in compliance with Article III, Section IX, Paragraph VI, subsection (b) of the State Constitution.

(2) MIDYEAR ADJUSTMENT RESERVE - The Fund Balance reserved for Midyear Adjustment Reserve was established in compliance with Act No. 1423 (Senate Bill No. 663) of the 1982 Georgia Laws. This Act provides that: "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to one percent of the net revenue collections of such fiscal year, to the extent that such surplus is available the efor, before provision has been made for the Revenue Shortfall Reserve".

(3) REVENUE SHORTFALL RESERVE - Act No. 901 (Senate Bill No. 466) of the 1976 Laws provides that: "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to three percent of the net revenue collections of such fiscal year to the extent that such surplus is available therefor". Funds were not available at June 30, 1983, to establish this reserve.

(4) RECLASSIFICATION OF REVENUES AND TRANSFERS - Revenue from the Budget Funds shown on the Statement of Cash Receipts and Disbursements of the Debt Service Fund of State of Georgia General Obligation Debt Sinking Fund is shown as a credit to expenditures of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers. Revenue shown from the Georgia State Financing and Investment Commission is shown under "Other Financing Sources (Uses)" of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers as a transfer from other funds. Transfers shown as reductions to income on the Statement of Cash Receipts and Disbursements of the Construction Fund of the Georgia State Financing and Investment Commission are shown under "Other Financing Sources (Uses)" of the Capital Projects Fund on the Combined Statement of Revenues, Expenditures and Transfers as transfers to other funds and to various authorities for advance retirement of bonds and defeasance of bonds.

OTHER FINANCIAL NOTES continued

(5) RETIREMENT SYSTEMS - The State of Georgia contributes to the following retirement systems: Employees' Retirement System of Georgia, Georgia Legislative Retirement System, Teachers' Retirement System of Georgia, Public School Employees' Retirement System of Georgia, Trial Judges and Solicitors Retirement Fund, Superior Court Judges Retirement System and District Attorneys' Retirement System.

The Employees' Retirement System of Georgia was established in 1949 for all regular employees of State Departments, Bureaus, etc. and Tax Collectors, their employees and State Court employees. The Georgia General Assembly in Georgia Laws 1982, Act No. 1372, amended the 1949 Act establishing this Retirement System. This Act created a new retirement benefits plan with a new benefit structure requiring changed participation requirements for new employees hired on or after July 1, 1982. This Act also gave members of the Retirement System, prior to July 1, 1982, the option of remaining under the old benefits plan or transferring to the new plan. The Employees' Retirement System of Georgia has approximately 53,000 members, of which approximately 48,000 remain under the old benefits plan. At June 30, 1983, the contribution of members remaining under the old benefits plan was computed at 4% on the first $4,200.00 of annual salary and 7% of salary in excess of $4,200.00. These employees actually paid 1 1/4% of salary to the Retirement System and the State paid the remainder of the employees' contributions on behalf of the employees. The employer's contribution was 9 3/4% of annual salary. At June 30, 1983, there were approximately 5,000 members of the new benefits plan and their contribution to the Retirement System was computed at 1/4 of 1% of annual salary. The employer's contribution for members of the new benefits plan was 14 3/4% of annual salary. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Georgia Legislative Retirement System was established in 1967 to provide for retirement allowances and other benefits for the members of the General Assembly and staff members. Prior to 1981, this Retirement System had no membership, and those eligible for membership were members of the Employees' Retirement System of Georgia. An Act of the General Assembly in 1980 amended the Act of 1967 creating this Retirement System, and required that eligible members make an election to remain in the Employees' Retirement System or become a member of the Georgia Legislative Retirement System. This Act further required that their election be made prior to the second Monday in January, 1981. This Retirement System has 225 active members who contribute 7 1/2% of their salaries, of which 4 3/4%, less $7.00 monthly, is contributed by the State on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 7 3/4% of salaries paid. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Teachers' Retirement System of Georgia was established in 1943 for all public school and college teachers, administrators, clerical workers, supervisors, librarians and other related personnel. This Retirement System has approximately 125,000 members who contribute 6% of their salaries. The State currently contributes 12.67% of State salaries and the local boards of education contribute 12.55% of salaries for employees on amount in excess of State salaries and on employees in excess of State Teacher allotment. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Public School Employees' Retirement System of Georgia was established in 1970 for school bus drivers and cafeteria employees of schools as well as all non-professional employees ineligible under the Teachers' Retirement System. This Retirement System has approximately 27,000 active members who contribute $4.00 each per month for nine months of the year. In the current year the State contributed $11,818,100.00. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

OTHER FINANCIAL NOTES continued

The Trial Judges and Solicitors Retirement Fund was established in 1968 for Superior Court Judges, District Attorneys, City Judges and Solicitors. This Retirement Fund has 143 members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 15% of salary. This fund is a money purchase plan and no actuarial valuation has been prepared for this system.

The Superior Court Judges Retirement System was established in 1976 for Superior Court Judges. Superior Court Judges who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. Superior Court Judges who became judges after December 31, 1976, became members of the new system. The Superior Court Judges Retirement System has 105 active members who contribute 7 1/2% of State salary. If they elect spouses benefit coverage they may contribute an additional 2 1/2% which will entitle surviving spouse for benefit coverage for life or until remarriage or they may contribute an additional 2 3/4% which will entitle surviving spouse for benefit coverage for life. Members also have the option of contributing an additional 1% of State salary and becoming eligible for post retirement cost-of-living benefit adjustments. The State contributes 5%, less $7.00 monthly, on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 15% of State salaries paid. The consulting actuary is The Wyatt Company, Atlanta, Georgia.

The District Attorneys' Retirement System was established in 1978 for District Attorneys. District Attorneys who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. District Attorneys taking office on or after January 1, 1979, became members of the new system. The District Attorneys' Retirement System has 41 active members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 5%, less $7.00 monthly, on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 15% of salaries paid. The consulting actuary is The Wyatt Company, Atlanta, Georgia.

(6) SICK LEAVE AND ANNUAL LEAVE - All regular State employees of State Departments, Bureaus, etc., earn 1 1/4 days per month of sick leave. These employees may accrue up to ninety days of sick leave. When any of these employees terminate employment with the State, they receive no compensation for any accrued sick leave.

All regular State employees of State Departments, Bureaus, etc., earn 1 1/4 days per month of annual leave for State service not in excess of five years, those employees with service of five to ten years earn 1 1/2 days per month annual leave, and those employees with service in excess of ten years earn 1 3/4 days per month annual leave. These employees may accrue up to forty-five days of annual leave. State employees with less than twenty years service are paid up to thirty days for accrued annual leave upon termination and employees with service in excess of twenty years service are paid up to forty-five days for accrued annual leave upon termination. Funds are provided in the appropriations to State Departments, Bureaus, etc., each year to cover the cost of annual leave of terminated employees.

STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE RECEIPTS

REVENUE	1983	1982
Taxes, Fines and Forfeits		
Property Tax, General	$ 13,171,722.67	$ 11,925,823.26
Property Tax, Utility	1,704,646.63	1,615,002.09
Property Tax, Intangibles	200,204.65	147,895.94
Estate Tax	11,864,524.03	12,794,910.32
Real Estate Transfer Tax	43,070.92	49,408.34
Income Tax	1,580,885,114.53	1,450,565,946.69
Motor Fuel Tax	251,349,458.39	246,366,931.23
Alcoholic Beverage Tax	37,721,268.13	37,451,045.05
Malt Beverage Tax	52,278,356.89	51,407,333.32
Wine Tax	11,621,878.84	9,252,228.89
Cigar and Cigarette Tax	88,016,300.57	88,090,811.52
Sales, 3% Sales and Use Tax	1,308,723,801.64	1,224,406,316.12
Industrial Loan Company Tax	1,831,337.41	1,751,294.24
Insurance Premium Tax	67,674,532.89	72,171,149.61
Business License Tax	4,645,059.94	4,556,359.50
Motor Vehicle Tax	53,205,909.23	49,569,195.93
Title Registration Tax	4,883,179.75	2,952,208.00
Motor Drivers' License Tax	4,453,498.50	5,457,056.50
Motor Boat Registration License Tax	1,178,480.85	1,078,357.69
Hunting and Fishing License Tax	9,619,767.75	9,149,246.74
Corporation Net Worth Tax	10,014,951.66	9,356,521.05
Fines and Forfeits	777,213.49	879,804.38
Unemployment Compensation Tax (Penalties)	732,358.94	657,098.43
Total Taxes, Fines and Forfeits	$ 3,516,596,638.30	$ 3,291,651,944.84
Grants from U. S. Government		
Education	$ 253,134,415.13	$ 235,641,359.45
Health	238,042,612.76	83,680,598.10
Public Assistance and Relief	712,746,794.33	771,477,573.44
Recovery of Advanced Construction Funds	20,000,000.00	.00
Revenue Sharing	1,035,618.00	.00
Transportation	459,569,664.99	276,418,228.89
Agricultural and Natural Resources Development, Other	95,036,921.34	32,720,373.99
Total Grants from U. S. Government	$ 1,779,566,026.55	$ 1,399,938,133.87
Grants from Counties and Cities		
Highways	$ 8,085,498.19	$ 9,489,617.04
Agricultural and Natural Resources Development, Other	924,936.00	924,936.00
Total Grants from Counties and Cities	$ 9,010,434.19	$ 10,414,553.04
Donations for Operations	$ 164,895.32	$ 142,151.17
Rents on Investment Properties	$ 3,956,874.29	$ 4,469,806.99
Interest		
State Funds	$ 125,056,983.38	$ 135,888,577.78
Revenue Sharing Funds	45,368.18	253,169.26
Total Interest	$ 125,102,351.56	$ 136,141,747.04
Contributions from Public Trust Funds	$ 5,276,423.47	$ 3,671,241.93
Operating Earnings by Fees, Rents and Sales for Services		
General Governmental Services	$ 237,172,533.68	$ 224,134,947.78
Protection Services	25,727,696.04	22,817,238.33
Health Services	61,343,502.80	56,138,817.25
Development Agricultural and Natural Resources Services	7,463,566.69	8,787,195.48
Highway Services	15,949,824.00	231,169,024.20
Hospital Services	91,428,414.84	74,465,401.18
Educational Services	11,535,501.05	7,011,206.13
Correctional Services	4,654,684.55	2,719,949.51
Recreational Services	6,240,121.06	5,468,324.35
Total Operating Earnings	$ 461,515,844.71	$ 632,712,104.21
Total State Revenue Receipts	$ 5,901,189,488.39	$ 5,479,141,683.09

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1983

TAXES

General Property, 1983 and Prior Years' Levies and 1983 Auto			
On County Digests			
Net to State	$ 12,358,565.00		
Fees Retained at Source			
Assessing	263,474.85		
Collecting	516,464.25		
Interest	58,965.48		
Refunds	(-) 25,746.91	$ 13,171,722.67	
On Public Utilities Digests		1,704,646.63	
On Intangible Digests		60,737.99	$ 14,937,107.29
Intangible Tax - Recording (Net)		$ 132,249.52	
Fees Retained at Source		7,217.14	139,466.66
Estate Tax		$ 12,076,638.62	
Refunds		(-) 212,114.59	11,864,524.03
Real Estate Transfer Tax			43,070.92
Income Tax			
Corporations			
Returns, Additional Tax, Interest and Penalties	$ 45,939,319.49		
Estimates on Taxes	237,721,511.75		
Refunds	(-) 44,826,896.13	$ 238,833,935.11	
Individuals			
Returns, Additional Tax, Interest and Penalties	$ 131,222,845.65		
Estimates on Taxes	134,416,675.06		
Fiduciary Returns	3,162,199.47		
Withholding Tax	1,273,696,645.46		
Refunds	(-) 200,447,186.22	1,342,051,179.42	1,580,885,114.53
Sales, Motor Fuels			
Net to State		$ 254,881,290.19	
Allowance Retained by Taxpayer		1,876,558.18	
Refunds to Motor Carriers		(-) 3,997,318.92	
Refunds to Retailers (Act 1947)		(-) 1,335,681.29	
Refunds to Others		(-) 75,389.77	251,349,458.39
Sales, Alcoholic Beverage Stamps		$ 37,776,227.63	
Refunds		(-) 54,959.50	37,721,268.13
Sales, Beer			52,278,356.89
Sales, Wine		$ 11,623,111.93	
Refunds		(-) 1,233.09	11,621,878.84
Sales, Cigar and Cigarette		$ 85,433,935.55	
Collecting Fees Retained at Source		2,583,592.81	
Refunds		(-) 1,227.79	88,016,300.57
Sales, 3% Sales and Use			
Regular	$ 1,168,250,419.89		
Collecting Fees Retained at Source	34,715,452.84		
Interest and Penalties	5,209,143.55		
Refunds	(-) 3,686,907.79	$ 1,204,488,108.49	
Motor Fuel	$ 100,845,627.15		
Collecting Fees Retained at Source	3,080,172.04		
Interest and Penalties	323,702.65		
Refunds	(-) 13,808.69	104,235,693.15	1,308,723,801.64
Sales, Industrial Loan Company Tax			1,831,337.41
Sales, Insurance Premium Tax			67,674,532.89
Business License, Alcoholic Beverages			
Domestic Producers		$ 4,000.00	
Foreign Producers		11,100.00	
Retailers	$ 381,045.00		
Penalties	6,950.00		
Refunds	(-) 1,900.00	386,095.00	
Wholesalers		42,000.00	443,195.00
Business License, Beer			
Brewery Permits		$ 4,000.00	
Retailers	$ 668,760.00		
Penalties	16,300.00		
Refunds	(-) 2,400.00	682,660.00	
Wholesalers		43,000.00	729,660.00

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1983

TAXES continued			
Business License, Wine			
Domestic Importers		$ 2,950.00	
Manufacturers		3,000.00	
Retailers	$ 460,600.00		
Penalties	9,025.00		
Refunds	(-) 2,100.00	467,525.00	
Wholesalers		28,000.00	$ 501,475.00
Business License, Cigar and Cigarette			
Manufacturers' Representatives		$ 3,170.00	
Vending Machine Dealers		10,740.00	
Wholesalers		10,450.00	24,360.00
Business License, Commercial			
Fish Dealers		$ 8,975.00	
Fishing and Boats		153,700.75	162,675.75
Business License, Fur Trappers, Dealers			60,165.00
Business License, Miscellaneous Game and Fish			9,612.00
Business License, Quail Breeders			1,900.00
Business License, Insurance Agents, Adjusters			2,403,072.77
Business License, Bingo			24,200.00
Business License, Industrial Loan Companies			256,628.42
Business License, Private Employment Agencies			14,300.00
Business License, For Sale of Checks			13,816.00
Non-Business License, Motor Vehicle Registration		$ 50,061,099.45	
Other Revenue			
Tag Department		1,022,536.28	
Fees Retained by Tag Agents		2,122,273.50	53,205,909.23
Non-Business License, Title Registration		$ 4,711,979.50	
Fees Retained by Tag Agents		171,200.25	4,883,179.75
Non-Business License, Auto Drivers			4,453,498.50
Non-Business License, Motor Boat Registration			1,178,480.85
Non-Business License, Hunting and Fishing			
Net to State		$ 8,892,948.75	
Collecting Fees Retained at Source		726,819.00	9,619,767.75
Corporation Net Worth Tax Domestic and Foreign			10,014,951.66
Unemployment Compensation, Penalties and Interest			732,358.94
FINES AND FORFEITS			
Cigar and Cigarette		$ 164,399.85	
Liquor, Wine and Beer		252,858.89	
Hunting and Fishing		359,954.75	777,213.49
Total Taxes, Fines and Forfeits			$ 3,516,596,638.30
GRANTS FROM U. S. GOVERNMENT			
Administrative Services, Department of			
Regular (Energy Grant)			$ 11,725.34
Recovery of Advanced Construction Funds			20,000,000.00
Federal Revenue Sharing Funds			1,035,618.00
Agriculture, Department of			3,428,607.57
Community Affairs, Department of			58,990,792.09
Comptroller General			510,564.12
Defense, Department of			5,087,526.48
Education, Department of, for Adult Education Act			2,375,019.25
Education, Department of, for Appalachian Regional Development Act of 1975			936,560.13
Education, Department of, for Child Care Food Program			9,203,691.36
Education, Department of, for Education Consolidation and Improvement Act of 1981			69,924,476.72
Education, Department of, for Educational Research and Improvement			1,816,457.52
Education, Department of, for Elementary and Secondary Act			15,691,454.85
Education, Department of, for National School Lunch Program			102,496,431.75
Education, Department of, for Special Education and Rehabilitative Services			29,342,962.39
Education, Department of, for Vocational Education Act of 1963			18,576,505.14
Education, Department of, Other			2,742,373.47
Forestry Commission, Georgia			1,397,973.30
Governor, Office of the, Governor's Office			108,823.07
Governor, Office of the, Planning and Budget, Office of			10,591,962.88
Highway Safety, Office of			387,539.83

GRANTS FROM U. S. GOVERNMENT continued

Human Resources, Department of, for Mental Health and Youth Development Institutions	$	13,362,365.34
Human Resources, Department of, for Public Assistance and Child Welfare		173,364,414.93
Human Resources, Department of, for Social Rehabilitation Services, Public Health Services and Other		171,506,455.69
Human Resources, Department of, for Vocational Rehabilitation		53,173,791.73
Investigation, Georgia Bureau of		5,212.02
Judicial System:		
Superior Courts		130,699.99
Juvenile Court Judges, Council of		321,090.80
Labor, Department of		88,413,761.08
Medical Assistance, Department of		448,640,136.05
Natural Resources, Department of		12,651,112.53
Offender Rehabilitation, Department of		727,766.21
Public Safety, Department of		409,591.11
Public Service Commission		53,949.37
Regents of the University System of Georgia, Board of		28,482.55
Secretary of State		208,985.99
Soil and Water Conservation Committee, State		12,998.64
Transportation, Department of, for Access Defense		4,341,503.50
Transportation, Department of, for Appalachian Development		1,958,062.94
Transportation, Department of, for Bridge Replacement		31,589,989.64
Transportation, Department of, for High Hazards		2,319,441.24
Transportation, Department of, for Highway Planning		4,740,999.58
Transportation, Department of, for Interstate Highways		325,367,626.67
Transportation, Department of, for Primary Roads		52,341,852.59
Transportation, Department of, for Public Transportation Non-Urbanized Areas		1,590,820.00
Transportation, Department of, for Railroad Highway Crossing Elimination of Hazards		1,771,390.75
Transportation, Department of, for Railroad Highway Crossing Protective Devices		1,407,180.53
Transportation, Department of, for Secondary Roads		10,298,975.51
Transportation, Department of, for Urban Systems		17,474,397.15
Transportation, Department of, Other		4,367,424.89
Veterans Service, State Department of		2,328,482.27
Total Grants from U. S. Government	$	1,779,566,026.55

GRANTS FROM COUNTIES AND CITIES

Forestry Commission, Georgia	$	924,936.00
Transportation, Department of		8,085,498.19
Total Grants from Counties and Cities	$	9,010,434.19

DONATIONS FOR OPERATIONS

Education, Department of	$	3,388.00
Human Resources, Department of		151,374.43
Natural Resources, Department of		220.00
Public Safety, Department of		9,397.89
Regents of the University System of Georgia, Board of		1.00
Revenue, Department of		453.00
Transportation, Department of		61.00
Total Donations for Operations	$	164,895.32

RENTS ON INVESTMENT PROPERTIES

Atlanta Newspapers, Incorporated	$	13,200.00
CAPCO		28,120.36
Consolidated Atlanta Properties		154,169.10
DeFoor Properties, Incorporated		40,394.49
Dennis, Robert F. and Peggy K.		7,500.00
Livingston, Bess B., Estate of		18,000.00
Louisville and Nashville Railroad		3,245,826.12
Massell, Ben J., Estate of		52,916.66
Mathis, Edwin B.		4,225.00
Omni Ventures		57,353.96
Peachtree Plaza Hotel		299,363.00
Pelham Development Corporation		7,200.00

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1983

RENTS ON INVESTMENT PROPERTIES continued

Southern Railway	$ 10,212.00
Spirit Creek Cattle Farm, Incorporated	3,248.60
Sundry Rents	3,195.00
Tennessee Valley Authority	7,500.00
Union Camp Corporation	1,950.00
United Parking	2,500.00
Total Rents on Investment Properties	$ 3,956,874.29

INTEREST EARNED

Administrative Services, Department of	
Interest Earned, Regular	$ 47,797,804.43
Interest Earned, Federal Revenue Sharing Funds	45,368.18
Interest on Railroad and Telegraph Stocks	2,885.80
Financing and Investment Commission, Georgia State Construction Fund	60,411,483.81
General Obligation Debt Sinking Fund, State of Georgia Debt Service Fund	8,844,032.53
Governor, Office of the, Planning and Budget, Office of	238,448.42
Human Resources, Department of	267.14
Medical Assistance, Department of	12,866.09
Personnel Board, State - Merit System of Personnel Administration	7,544,580.81
Regents of the University System of Georgia, Board of	138,802.84
Student Finance Commission, Georgia	14,726.98
Transportation, Department of	51,084.53
Total Interest Earned	$ 125,102,351.56

CONTRIBUTIONS FROM PUBLIC TRUST FUNDS

District Attorneys' Retirement Fund	$ 211,964.92
District Attorneys' Retirement System	19,498.50
Employees' Retirement System	1,267,489.79
Legislative Retirement System, Georgia	23,314.00
Public School Employees' Retirement System	160,000.00
State Employees' Assurance Department	74,705.00
Subsequent Injury Trust Fund	251,592.58
Superior Court Judges Retirement Fund of Georgia	851,669.30
Superior Court Judges Retirement System	64,983.48
Teachers' Retirement System	2,308,964.90
Trial Judges and Solicitors' Retirement Fund	42,241.00
Total Contributions from Public Trust Funds	$ 5,276,423.47

EARNINGS, GENERAL GOVERNMENTAL SERVICES

Administrative Services, Department of	$ 73,981,109.34
Audits, Department of	665,234.65
Banking and Finance, Department of	3,714.60
Community Affairs, Department of	51,718.34
Comptroller General	154,601.57
Defense, Department of	7,934.42
Employees' Retirement System, Accumulated Deposits, Social Security Trust Fund	3,196,000.00
Employees' Retirement System, Other	207,444.00
Financing and Investment Commission, Georgia State	9,359,125.32
General Assembly of Georgia	255.00
Governor, Office of the, Governor's Office	129,605.00
Governor, Office of the, Planning and Budget, Office of	398,129.97
Industry and Trade, Department of	4,818,715.66
Judicial System:	
Supreme Court	233,806.14
Court of Appeals	93,879.30
Administrative Office of the Courts	1,306.35
Appellate Court Reports, Sales	3,043.73
Court Reporting of the Judicial Council, Board of	23,229.52
Justice Courts Training Council, Georgia	32,633.68
Labor, Department of	82,457.26
Law, Department of	
Regular	511,338.94
Sales, Act	17,480.34
Personnel Board, State - Merit System of Personnel Administration	131,653,651.74
Revenue, Department of	10,684,982.70
Secretary of State	146,362.60
Transportation, Department of	684,679.69
Workers' Compensation, State Board of	30,093.82
Total Earnings, General Governmental Services	$ 237,172,533.68

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1983

EARNINGS, PROTECTION SERVICES

Airport Fees	$ 30.00
Architects' Examining Fees	210,699.83
Assessments on Insurers for Workers' Compensation Board	4,185,529.17
Auctioneers' Examining Fees	8,911.59
Bank Examining and Investigation Fees	2,791,708.00
Bar Examination Fees	152,890.00
Billboard Permits - Outdoor Advertising	269,337.56
Cemetery Fees	7,105.00
Construction Industry Examining Fees	382,837.00
Corporation Charter Fees	782,220.79
Corporation Registration Fees	747,814.86
Credit Union Examining and Supervision Fees	266,400.54
Deeds and Charters' Fees	8,341.00
Election Qualifying Fees	79,683.78
Engineers' Examining Fees	545,250.07
Feed Inspection Fees	24,381.90
Fertilizer Inspection Fees	495,186.13
General Corporation Fees	154,319.29
Holding Company Examining and Supervision Fees	92,060.00
Industrial Loan Company Regulatory Investigation Fees	11,427.07
Insurance Company Regulatory and Filing Fees	251,654.40
Investigation, Georgia Bureau of	1,509,145.20
Landscape Architects' Examining Fees	13,490.00
Lobbying Fees	2,832.00
Motor Carriers' Fees	2,513,990.00
Notary Public Fees	61,464.50
Oversized Vehicle Permits	2,836,855.00
Polygraph Examining Fees	20,465.00
Private Detectives' Examining Fees	250,540.00
Public Accountants' Examining Fees	273,325.00
Public Safety, Department of	4,761,127.16
Real Estate Agents' Examining Fees	498,732.50
Real Estate Recovery Fees	40,650.06
Safety Fire Prevention Fees	167,810.00
Securities, Issuers, Dealers and Agents' Fees	1,108,625.49
Trademarks	15,664.53
Used Parts and Used Car Dealers' Examining Fees	73,491.62
Veterinarians' Examining Fees	109,880.00
Warehouse License and Inspection	1,820.00
Total Earnings, Protection Services	$ 25,727,696.04

EARNINGS, HEALTH SERVICES

Ambulance License Fees	$ 1,025.00
Athletic Trainers' Examining Fees	2,878.50
Barbers' Examining Fees	199,552.27
Chiropractors' Examining Fees	73,519.00
Cosmetology Examining Fees	434,753.93
Dairy and Veterinary Inspection Fees	12,037.00
Dentists' Examining Fees	56,836.00
Funeral Service Examining Fees	38,092.00
Hearing Aid Examining Fees	5,005.00
Home Health Care License Fees	14,600.00
Human Resources, Department of	30,586,765.27
Laboratory License Fees	43,435.00
Medical Assistance, Department of	18,845,652.31
Medical Examining Fees	553,928.62
Nursing Home Fees	22,835.00
Occupational Therapy Fees	4,390.00
Optometrists' and Opticians' Examining Fees	63,033.00
Patients' Fees	7,164,467.28
Pest Control Examining Fees	6,267.00
Pharmacists' Examining Fees	521,490.00
Physical Health Laboratory Fees	172,190.00
Physical Therapy Examining Fees	19,681.00
Podiatrists' Examining Fees	1,520.00
Practical Nurses' Examining Fees	722,064.93
Psychologists' Examining Fees	38,531.50
Registered Nurses' Examining Fees	1,183,272.90
Sanitation Examining Fees	17,890.00
Vital Records Fees	429,478.29
Water and Waste Water Treatment Examining Fees	70,217.00
Well Water Standards Advisory Examining Fees	38,095.00
Total Earnings, Health Services	$ 61,343,502.80

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1983

EARNINGS, DEVELOPMENT AGRICULTURAL AND NATURAL RESOURCES SERVICES	
Agriculture, Department of	$ 704,056.06
Egg Inspection Fees	20.00
Farmers' Markets Rents	2,938,130.87
Forestry Commission, Georgia	2,513,495.63
Forestry Examining Fees	4,070.50
Geology Examining Fees	2,022.50
Natural Resources, Department of	1,091,660.58
Pesticides and Miscellaneous Fees	208,445.55
Soil and Water Conservation Committee, State	1,665.00
Total Earnings, Development Services	$ 7,463,566.69
EARNINGS, HIGHWAY SERVICES	
Transportation, Department of, Sales, Rents and Miscellaneous Participation	$ 15,949,824.00
EARNINGS, HOSPITAL SERVICES	
Human Resources, Department of, Community Mental Health/Mental Retardation Youth Services and Institutions	$ 91,428,414.84
EARNINGS, EDUCATIONAL SERVICES	
Education, Department of	$ 4,954,857.64
Librarians' Examining Fees	2,305.00
Private School Registration Fees	9,734.00
Regents of the University System of Georgia, Board of	4,194,408.41
Speech Pathologists' Examining Fees	22,196.00
Student Finance Commission, Georgia	2,352,000.00
Total Earnings, Educational Services	$ 11,535,501.05
EARNINGS, CORRECTIONAL SERVICES	
Inmate Labor	$ 1,260,784.32
Probation Fees	1,505,723.72
Work Release Program	307,520.08
Other	1,580,656.43
Total Earnings, Correctional Services	$ 4,654,684.55
EARNINGS, RECREATIONAL SERVICES	
Natural Resources, Department of, Division of Parks and Recreation	$ 6,227,607.06
Recreation Examining Fees	12,514.00
Total Earnings, Recreational Services	$ 6,240,121.06
Total State Revenue Receipts	$ 5,901,189,488.39

DISTRIBUTION OF STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE DISTRIBUTION

DISTRIBUTION FOR OPERATIONS

		1983
Administrative Services, Department of	$	106,180,683.70
Agriculture, Department of		28,445,952.18
Audits, Department of		5,901,688.94
Banking and Finance, Department of		3,116,601.00
Community Affairs, Department of		64,146,427.43
Comptroller General		6,229,834.37
Conservation:		
Forestry Commission, Georgia		25,474,479.93
Natural Resources, Department of		66,005,522.67
Soil and Water Conservation Committee, State		811,288.64
Defense, Department of		7,819,979.90
Education:		
Education, Department of		1,656,754,988.22
Public School Employees' Retirement System - Expense Fund		11,978,100.00
Regents of the University System of Georgia, Board of		541,471,411.33
Student Finance Commission, Georgia		17,097,872.98
Teachers' Retirement System - Expense Fund		4,804,958.54
Employees' Retirement System - Administrative Expense Fund		1,418,300.15
Financing and Investment Commission, Georgia State		
Regular		2,165.15
Construction Fund		69,768,443.98
General Assembly of Georgia		15,250,255.00
General Obligation Debt Sinking Fund, State of Georgia		
Regular		88,326,659.61
Debt Service Fund		8,844,032.53
Governor, Office of the:		
Governor's Office		2,464,969.07
Planning and Budget, Office of		18,056,357.64
Grants, State Aid:		
To Counties		11,917,013.00
To Municipalities		13,517,000.00
Highway Safety, Office of		510,278.83
Human Resources, Department of		1,029,536,530.73
Industry and Trade, Department of		13,498,883.23
Investigation, Georgia Bureau of		17,413,731.97
Judicial System:		
Supreme Court		2,605,551.39
Court of Appeals		2,714,681.30
Superior Courts		20,333,869.19
Administrative Office of the Courts		783,037.35
Appellate Court Reports		216,000.00
Court Reporting of the Judicial Council, Board of		38,715.52
Judicial Administrative Districts, Georgia		537,658.00
Judicial Qualifications Commission		48,788.00
Justice Courts Training Council, Georgia		46,603.68
Juvenile Court Judges, Council of		425,474.80
Labor, Department of		92,360,265.34
Law, Department of		4,886,544.68
Medical Assistance, Department of		674,852,739.45
Offender Rehabilitation, Department of		155,022,943.19
Personnel Board, State - Merit System of Personnel Administration		139,243,232.55
Public Safety, Department of		50,214,315.03
Public Service Commission		3,788,687.37
Revenue, Department of		83,569,218.96
Secretary of State		14,095,286.97
Subsequent Injury Trust Fund		251,592.58
Transportation, Department of		881,544,293.96
Veterans Service, State Department of		13,796,586.27
Workers' Compensation, State Board of		4,334,404.82
Total Distribution for Operations	$	5,982,474,901.12

DISTRIBUTION OF UNFUNDED COLLECTIONS

Administrative Services, Department of	$(-)	443,405.79
Agriculture, Department of		24,726.90
Audits, Department of	(-)	19,224.54
Comptroller General		2,843.39
Conservation:		
Natural Resources, Department of		15,836.90
Education:		
Education, Department of		2.00
Governor, Office of the:		
Planning and Budget, Office of	(-)	75.00
Human Resources, Department of		408,178.86
Investigation, Georgia Bureau of	(-)	2,150.50
Judicial System:		
Supreme Court	(-)	1,095.00
Labor, Department of	(-)	5,100.00
Offender Rehabilitation, Department of	(-)	318,889.95
Public Service Commission	(-)	10,861.00
Revenue, Department of		39,612.06
Secretary of State	(-)	4,160.76
Transportation, Department of	(-)	2,240.00
Total Distribution of Unfunded Collections	$(-)	316,002.43

DISTRIBUTION OF PRIOR YEAR'S UNRESERVED FUND BALANCE (SURPLUS) LAPSED AND PRIOR YEAR'S FUNDS LAPSED TO REVENUE SHORTFALL RESERVE

			1983
Administrative Services, Department of			$(-) 780,986.38
Agriculture, Department of			(-) 274,408.71
Audits, Department of			(-) 100,005.86
Banking and Finance, Department of			(-) 13,913.40
Community Affairs, Department of			(-) 72,247.87
Comptroller General			(-) 126,915.39
Conservation:			
Forestry Commission, Georgia			(-) 334,402.13
Natural Resources, Department of			(-) 385,960.30
Soil and Water Conservation Committee, State			(-) 3,236.76
Defense, Department of			(-) 53,658.33
Education:			
Education, Department of			(-) 2,044,178.12
Student Finance Commission, Georgia			(-) 35,322.14
Teachers' Retirement System			(-) 40,892.31
Employees' Retirement System			(-) 44,533.01
General Assembly of Georgia			(-) 420,747.35
General Obligation Debt Sinking Fund, State of Georgia			(-) 200,000.00
Governor, Office of the:			
Governor's Office			(-) 36,230.12
Planning and Budget, Office of			(-) 116,216.80
Highway Safety, Office of			(-) 5,666.68
Human Resources, Department of			(-) 3,149,840.34
Industry and Trade, Department of			(-) 156,198.32
Investigation, Georgia Bureau of			(-) 145,042.90
Judicial System:			
Supreme Court			(-) 342.89
Court of Appeals			(-) 13,252.99
Superior Courts			(-) 248,593.41
Administrative Office of the Courts			(-) 9,187.34
Appellate Court Reports			(-) 4,175.57
Judicial Administrative Districts, Georgia			(-) 421.19
Judicial Qualifications Commission			(-) 7,873.18
Juvenile Court Judges, Council of			(-) 191.24
Labor, Department of			(-) 232,522.44
Law, Department of			(-) 12,442.40
Medical Assistance, Department of			(-) 28,824,221.94
Offender Rehabilitation, Department of			(-) 1,566,757.99
Public Safety, Department of			(-) 459,007.35
Public Service Commission			(-) 26,572.62
Revenue, Department of			(-) 351,430.51
Secretary of State			(-) 152,099.97
Transportation, Department of			(-) 301,032.70
Veterans Service, State Department of			(-) 186,167.99
Workers' Compensation, State Board of			(-) 45,753.76
Total Distribution of Prior Year's Unreserved Fund Balance (Surplus) Lapsed and Prior Year's Funds Lapsed to Revenue Shortfall Reserve			$(-) 40,982,650.70
Distribution Totals			$ 5,941,176,247.99
Department of Administrative Services, Fiscal Division			
Funding and Custody Accounts			
Excess of Funds Available over Allotments			
State Funds		$ 9,179,283.15	
Carry-Over from Prior Year			
Transfer from Reserved Fund Balances			
State Funds	$(-) 65,203,967.59		
General Fund - State Carry-Over from Prior Year Revenue Shortfall Reserve	16,037,924.84	(-) 49,166,042.75	(-) 39,986,759.60
			$ 5,901,189,488.39

STATISTICS

STATE REVENUE RECEIPTS

YEAR ENDED JUNE 30, 1983

SOURCE	TOTAL	PERCENTAGE TO TOTAL	PER CAPITA
Taxes, Fines and Forfeits			
Property Tax, General	$ 13,171,722.67	.22%	$ 2.41
Property Tax, Utility	1,704,646.63	.03%	.31
Property Tax, Intangibles	200,204.65	.00%	.04
Estate Tax	11,864,524.03	.20%	2.17
Real Estate Transfer Tax	43,070.92	.00%	.01
Income Tax	1,580,885,114.53	26.79%	289.31
Motor Fuel Tax	251,349,458.39	4.26%	46.00
Alcoholic Beverage Tax	37,721,268.13	.64%	6.90
Malt Beverage Tax	52,278,356.89	.89%	9.57
Wine Tax	11,621,878.84	.20%	2.13
Cigar and Cigarette Tax	88,016,300.57	1.49%	16.11
Sales, 3% Sales and Use Tax	1,308,723,801.64	22.18%	239.51
Industrial Loan Company Tax	1,831,337.41	.03%	.34
Insurance Premium Tax	67,674,532.89	1.15%	12.38
Business License Tax	4,645,059.94	.08%	.85
Motor Vehicle Tax	53,205,909.23	.90%	9.74
Title Registration Tax	4,883,179.75	.08%	.89
Motor Drivers' License Tax	4,453,498.50	.08%	.81
Motor Boat Registration License Tax	1,178,480.85	.02%	.22
Hunting and Fishing License Tax	9,619,767.75	.16%	1.76
Corporation Net Worth Tax	10,014,951.66	.17%	1.83
Fines and Forfeits	777,213.49	.01%	.14
Unemployment Compensation Tax (Penalties)	732,358.94	.01%	.13
Total Taxes, Fines and Forfeits	$ 3,516,596,638.30	59.59%	$ 643.56
Grants from U. S. Government			
Education	$ 253,134,415.13	4.29%	$ 46.33
Health	238,042,612.76	4.03%	43.56
Public Assistance and Relief	712,746,794.33	12.08%	130.44
Recovery of Advanced Construction Funds	20,000,000.00	.34%	3.66
Revenue Sharing	1,035,618.00	.02%	.19
Transportation	459,569,664.99	7.79%	84.10
Agricultural and Natural Resources Development, Other	95,036,921.34	1.61%	17.39
Total Grants from U. S. Government	$ 1,779,566,026.55	30.16%	$ 325.67
Grants from Counties and Cities			
Highways	$ 8,085,498.19	.14%	$ 1.48
Agricultural and Natural Resources Development, Other	924,936.00	.01%	.17
Total Grants from Counties and Cities	$ 9,010,434.19	.15%	$ 1.65
Donations for Operations	$ 164,895.32	.00%	$ .03
Rents on Investment Properties	$ 3,956,874.29	.07%	$ .72
Interest			
State Funds	$ 125,056,983.38	2.12%	$ 22.89
Revenue Sharing Funds	45,368.18	.00%	.01
Total Interest	$ 125,102,351.56	2.12%	$ 22.90
Contributions from Public Trust Funds	$ 5,276,423.47	.09%	$ .97
Operating Earnings by Fees, Rents and Sales for Services			
General Governmental Services	$ 237,172,533.68	4.02%	$ 43.40
Protection Services	25,727,696.04	.43%	4.71
Health Services	61,343,502.80	1.04%	11.23
Development Agricultural and Natural Resources Services	7,463,566.69	.13%	1.36
Highway Services	15,949,824.00	.27%	2.92
Hospital Services	91,428,414.84	1.55%	16.73
Educational Services	11,535,501.05	.20%	2.11
Correctional Services	4,654,684.55	.08%	.86
Recreational Services	6,240,121.06	.10%	1.14
Total Operating Earnings	$ 461,515,844.71	7.82%	$ 84.46
Total State Revenue Receipts	$ 5,901,189,488.39	100.00%	$ 1,079.96

Note: 1980 Population 5,464,265

STATE REVENUE RECEIPTS

DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1983

SOURCE	PERCENTAGE TO TOTAL	PER CAPITA	TOTAL
Education - Grammar, High Schools	28.04%	$ 302.82	$ 1,654,710,810.10
Education - College	9.47%	102.22	558,533,962.17
Public Roads	14.93%	161.21	880,863,824.31
Pensions and Benefits	17.68%	190.95	1,043,415,524.41
Public Health - General Hospitals	12.83%	138.61	757,394,021.68
Corrections - Penal	2.60%	28.08	153,456,185.20
Agricultural and Natural Resources Development	2.02%	21.78	119,012,416.52
Military and Police	1.28%	13.78	75,294,930.47
Judiciary	.55%	5.92	32,340,443.70
Assessment and Collection, Revenue	1.47%	15.92	86,996,066.94
All Other Agencies	10.17%	109.91	600,566,776.44
Recovery of Advanced Construction Funds from the Federal Government	(-) .34%	(-) 3.66	(-) 20,000,000.00
Energy Grant from the Federal Government	.00%	.00	(-) 11,725.34
State Revenue Collections Unfunded	(-) .01%	(-) .06	(-) 316,002.43
Department of Administrative Services, Fiscal Division			
Funding and Custody Accounts			
Excess of Funds Available over Allotments			
State Funds	.16%	1.68	9,179,283.15
Carry-Over from Prior Year			
Transfer from Reserved Fund Balances			
State Funds	(-) 1.10%	(-) 11.93	(-) 65,203,967.59
General Fund - State Carry-Over from Prior Year			
Revenue Shortfall Reserve	.27%	2.93	16,037,924.84
Federal Revenue Sharing Funds			
Appropriation	(-) .02%	(-) .20	(-) 1,080,986.18
	100.00%	$ 1,079.96	$ 5,901,189,488.39

(*) Assessment and Collection Allowance to Outside Agencies

Note: 1980 Population 5,464,265

STATE REVENUE RECEIPTS

DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1983

APPROPRIATION ALLOTMENTS					
STATE APPROPRIATION FROM TAXES, FEES, ETC.	FEDERAL REVENUE SHARING FUNDS APPROPRIATION	GRANTS FROM U. S. GOVERNMENT	GRANTS FROM COUNTIES AND CITIES	AGENCY EARNINGS	OTHER AGENCY REVENUE
$ 1,397,609,823.82	$ 1,080,986.18	$ 253,105,932.58	$ .00	$ 4,958,245.64	$(-) 2,044,178.12
552,094,415.00	.00	28,482.55	.00	6,446,386.76	(-) 35,322.14
398,569,367.00	.00	455,296,441.99	7,929,134.66	19,107,162.09	(-) 38,281.43
335,088,255.56	.00	712,746,794.33	.00	25,415,881.05	(-) 29,835,406.53
405,387,780.44	.00	238,042,612.76	.00	116,652,153.74	(-) 2,688,525.26
149,959,858.00	.00	727,766.21	.00	4,335,318.98	(-) 1,566,757.99
91,099,958.00	.00	17,490,692.04	924,936.00	10,494,838.38	(-) 998,007.90
66,779,971.00	.00	5,889,869.44	.00	3,288,465.29	(-) 663,375.26
30,266,462.00	.00	451,790.79	.00	1,918,671.12	(-) 296,480.21
37,190,780.50	.00	255,282.06	.00	3,901,667.73	(-) 414,888.21
209,304,499.11	.00	95,530,361.80	156,363.53	297,976,979.65	46,063,224.86 (*) (-) 2,401,427.65
					(-) 20,000,000.00
					(-) 11,725.34
					(-) 316,002.43
					9,179,283.15
					(-) 65,203,967.59
					16,037,924.84
					(-) 1,080,986.18
$ 3,673,351,170.43	$ 1,080,986.18	$ 1,779,566,026.55	$ 9,010,434.19	$ 494,495,770.43	$(-) 56,314,899.39

STATE REVENUE RECEIPTS

DISTRIBUTION OF REVENUE RECEIPTS BY OBJECT

YEAR ENDED JUNE 30, 1983

OBJECT	TOTAL	PERCENTAGE TO TOTAL	PER CAPITA
ALL GOVERNMENTAL FUND TYPES			
Personal Services			
Salaries and Wages	$ 699,434,888.33	11.85%	$ 128.00
Employer's Contributions for:			
F.I.C.A.	44,238,359.98	.75%	8.10
Retirement	101,809,019.38	1.72%	18.63
Health Insurance	44,837,845.86	.76%	8.21
Personal Liability Insurance	303,443.36	.01%	.05
Unemployment Compensation Insurance	1,618,077.98	.03%	.30
Total Personal Services	$ 892,241,634.89	15.12%	$ 163.29
Regular Operating Expenses			
Motor Vehicle Expenses	$ 26,674,160.49	.45%	$ 4.88
Supplies and Materials	96,400,765.01	1.64%	17.64
Repairs and Maintenance	19,077,775.08	.32%	3.49
Power, Water and Natural Gas	28,089,532.55	.48%	5.14
Rents (Other than Real Estate)	23,983,023.22	.41%	4.39
Insurance and Bonding	1,844,896.14	.03%	.34
Workers' Compensation and Indemnities	5,239,018.32	.09%	.96
Direct Benefits - Medical Care and Public Assistance	921,951,779.00	15.62%	168.72
Tuition and Scholarships	15,513,534.64	.26%	2.84
Grants to Counties, Cities and Civil Divisions	2,457,360,864.82	41.64%	449.72
Assessments by Merit System	3,522,727.50	.06%	.64
Other Operating Expenses	134,026,945.97	2.27%	24.53
Extraordinary Expenditures	347,435.00	.01%	.06
Total Regular Operating Expenses	$ 3,734,032,457.74	63.28%	$ 683.35
Travel	$ 13,556,569.99	.23%	$ 2.48
Motor Vehicle Equipment Purchases	$ 6,581,545.26	.11%	$ 1.20
Publications and Printing	$ 9,711,353.25	.17%	$ 1.78
Equipment Purchases	$ 13,517,337.33	.23%	$ 2.47
Computer Charges	$ 44,062,064.14	.75%	$ 8.06
Real Estate Rentals	$ 17,262,765.13	.29%	$ 3.16
Telecommunications	$ 43,292,983.74	.73%	$ 7.92
Per Diem, Fees and Contracts			
Per Diem and Fees (*)	$ 75,945,945.85	1.29%	$ 13.90
Contracts	206,753,229.16	3.50%	37.84
Total Per Diem, Fees and Contracts	$ 282,699,175.01	4.79%	$ 51.74
Capital Outlay	$ 822,889,346.83	13.94%	$ 150.60
Authority Lease Rentals	$ 52,331,780.50	.89%	$ 9.58
Debt Service			
Principal Retirement	$ 73,820,000.00	1.25%	$ 13.51
Interest and Fiscal Charges	80,378,857.50	1.36%	14.71
Total Debt Service	$ 154,198,857.50	2.61%	$ 28.22
Total Governmental Costs	$ 6,086,377,871.31	103.14%	$ 1,113.85
Fund Balances Carried over from Prior Years as Funds Available	(-) 1,058,275,103.21	(-) 17.93%	(-) 193.67
Excess of Funds Available over Expenditures	1,075,566,638.12	18.22%	196.84
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	(-) 24,944,725.86	(-) .42%	(-) 4.57
Proceeds of General Obligation Bonds	(-) 195,900,000.00	(-) 3.32%	(-) 35.85
Good Faith Deposit Received in Prior Year	2,326,200.00	.04%	.43
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds	16,038,608.03	.27%	2.93
	$ 5,901,189 488.39	100.00%	$ 1,079.96

(*) Includes Assessment and Collection Allowance to Outside Agencies in the amount of $46,063,224.86.

Note: 1980 Population 5,464,265

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

GENERAL FUND

YEAR ENDED JUNE 30, 1983

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

BALANCE SHEET

JUNE 30, 1983

	GOVERNMENTAL FUND TYPE GENERAL STATE
ASSETS	
CURRENT ASSETS	
Cash on Hand and in Banks	$ 37,474,632.73
Investments	551,945,240.39
Total Assets	$ 589,419,873.12
LIABILITIES AND FUND EQUITY	
CURRENT LIABILITIES	
Undrawn Budget Allotments	$ 580,240,589.97
FUND EQUITY	
Fund Balances	
Reserved	
For Midyear Adjustment Reserve (1)	$ 9,179,283.15
Unreserved	
Surplus	.00
Total Fund Equity	$ 9,179,283.15
Total Liabilities and Fund Equity	$ 589,419,873.12

Note: (1) The Reserved Fund Balance for Midyear Adjustment Reserve was created by Act No. 1423 (Senate Bill No. 663) of the 1982 Session of the General Assembly.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1983

	GOVERNMENTAL FUND TYPE		
	GENERAL		
	STATE	FEDERAL REVENUE SHARING	TOTAL
FUND BALANCES JULY 1, 1982			
Reserved			
Designated for 1983 Appropriation to Department of Transportation	$14,748,572.89	$ .00	$14,748,572.89
For Midyear Adjustment Reserve	33,780,093.61		33,780,093.61
For Revenue Shortfall Reserve	637,376.25		637,376.25
	$49,166,042.75	$ .00	$49,166,042.75
ADDITIONS			
Excess of Funds Available over Allotments Year Ended June 30, 1983	9,179,283.15	.00	9,179,283.15
	$58,345,325.90	$ .00	$58,345,325.90
DEDUCTIONS			
Fund Balance Carried Over from Prior Year as Funds Available Reserved	$49,166,042.75		$49,166,042.75
FUND BALANCES JUNE 30, 1983			
(To Balance Sheet)	$ 9,179,283.15	$ .00	$ 9,179,283.15

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

YEAR ENDED JUNE 30, 1983

	GOVERNMENTAL FUND TYPE		
	GENERAL		
FUNDS AVAILABLE	STATE	FEDERAL REVENUE SHARING	TOTAL
REVENUES			
Remittance by Collecting Units of the State (Net)	$3,572,370,034.79		$3,572,370,034.79
Recovery of Advanced Construction Funds from the Federal Government	20,000,000.00		20,000,000.00
Federal Grants	11,725.34	$ 1,035,618.00	1,047,343.34
Interest Earned		45,368.18	45,368.18
Total Revenues	$3,592,381,760.13	$ 1,080,986.18	$3,593,462,746.31
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance Designated for 1983 Appropriation to Department of Transportation	$ 14,748,572.89		$ 14,748,572.89
For Midyear Adjustment Reserve	33,780,093.61		33,780,093.61
For Revenue Shortfall Reserve	637,376.25		637,376.25
Total Carry-Over from Prior Year	$ 49,166,042.75		$ 49,166,042.75
Total Funds Available	$3,641,547,802.88	$ 1,080,986.18	$3,642,628,789.06
EXPENDITURES			
ALLOTMENTS			
Legislative Appropriation to Spending Units For Fiscal Year Ended June 30, 1983	$3,684,447,679.82	$ 1,080,986.18	$3,685,528,666.00
Less: Current Year Funds Lapsed	11,096,509.39		11,096,509.39
Net Appropriation - Fiscal Year Ended June 30, 1983	$3,673,351,170.43	$ 1,080,986.18	$3,674,432,156.61
Less: Prior Year's Unreserved Fund Balance (Surplus) Lapsed	40,982,650.70	.00	40,982,650.70
Net Allotments to Spending Units	$3,632,368,519.73	$ 1,080,986.18	$3,633,449,505.91
Excess of Funds Available over Allotments	9,179,283.15	.00	9,179,283.15
	$3,641,547,802.88	$ 1,080,986.18	$3,642,628,789.06

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

- COMMENTS -

INTRODUCTION

This report covers all State revenue collections remitted to the Department of Administrative Services, Fiscal Division, Federal Revenue Sharing Funds on hand and interest earned, revenue funds paid out, and transfers to the various State agencies for operating costs in the fiscal year ended June 30, 1983.

OTHER FUNDS HANDLED BY THE FISCAL DIVISION

Reported in separate audit reports are:

Department of Administrative Services, Fiscal Division, Debt Service Fund
Department of Administrative Services, Fiscal Division, Trust and Agency Accounts
State Aid Grants to Counties and to Incorporated Municipalities
State of Georgia General Obligation Debt Sinking Fund

CURRENT FUNDED REVENUE

Revenue receipts paid into the Fiscal Division in the year ended June 30, 1983, amounted to $3,592,381,760.13, of which $3,572,370,034.79 was remitted by the various revenue collecting units of the State, $20,000,000.00 was received from the Federal Government for advanced construction funds and $11,725.34 was received from the Federal Government for an energy grant.

These receipts are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1983	1982	1981
Revenue Receipts Various Revenue Collecting Units	$3,572,370,034.79	$3,378,009,361.94	$3,109,631,979.03

ALLOTMENTS TO SPENDING UNITS

STATE FUNDS

Total revenues received by the Department of Administrative Services, Fiscal Division amounted to $3,592,381,760.13 in the fiscal year ended June 30, 1983. The total revenues of $3,592,381,760.13 and the reserved fund balance of $49,166,042.75 on hand at July 1, 1982, made a total of $3,641,547,802.88 available in the year under review. Net allotments to spending units were $3,632,368,519.73, and a reserved fund balance of $9,179,283.15 remained at June 30, 1983. The total reserved fund balance of $9,179,283.15 was designated for Midyear Adjustment Reserve.

FEDERAL REVENUE SHARING FUNDS

The Department of Administrative Services, Fiscal Division received $1,035,618.00 from the Federal Government for Federal Revenue Sharing Funds, and interest earned amounted to $45,368.18 in the year ended June 30, 1983. The total revenue of $1,080,986.18 was available during the year under review. Allotment of Federal Revenue Sharing Funds to spending unit was $1,080,986.18.

FINANCIAL CONDITION

The total assets, consisting of cash on hand and on deposit of $37,474,632.73 and investments of $551,945,240.39, on June 30, 1983, were $589,419,873.12, of which $9,179,283.15 was reserved for Midyear Adjustment Reserve and $580,240,589.97 was undrawn budget allotments for the year ended June 30, 1983.

- COMMENTS - continued

ALLOTMENTS TO SPENDING UNITS continued

MIDYEAR ADJUSTMENT RESERVE

Act No. 1423 (Senate Bill No. 663) of the 1982 Session of the General Assembly provides that "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to one percent of the net revenue collections of such fiscal year, to the extent that such surplus is available therefor, before provision has been made for the Revenue Shortfall Reserve". On June 30, 1983, the reserved fund balance for Midyear Adjustment Reserve was $9,179,283.15.

COMPARISON OF ALLOTMENTS

The net allotments to the various spending units are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1983	1982	1981
Net Allotments			
State Funds	$3,632,368,519.73	$3,492,725,239.59	$3,170,157,630.92
Federal Revenue Sharing Funds	1,080,986.18	1,671,384.99	26,091,896.08
	$3,633,449,505.91	$3,494,396,624.58	$3,196,249,527.00

STATE REVENUE COLLECTIONS

Net collections by the Department of Administrative Services, Fiscal Division as a revenue collecting agency in the year ended June 30, 1983, were $47,791,049.80 and consisted of $2,156.00 anonymous compaign contributions, $10.00 court settlement fees, $2,885.80 dividends, $446,384.79 interest earned on custodial funds, $47,288,004.73 net interest earned on State funds, $50,600.22 Local Government Investment Pool - cost of administration, $50.34 miscellaneous annual fee for license agreement, $484.00 seizure and condemnation fees and $473.92 telephone commissions.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

SCHEDULE OF REVENUE COLLECTIONS BY DEPARTMENTS

YEAR ENDED JUNE 30, 1983

COLLECTING UNIT		
Administrative Services, Department of		
Fiscal Division	$ 47,791,049.80	
Properties Control Commission, State	3,993,198.51	
Property Disposal Unit, State	1,181,709.64	$ 52,965,957.95
Agriculture, Department of		3,681,655.00
Audits, Department of		207,770.25
Banking and Finance, Department of		3,167,699.14
Comptroller General		72,637,767.89
Conservation:		
Natural Resources, Department of	$ 10,665,740.70	
Soil and Water Conservation Committee, State	1,665.00	10,667,405.70
Education:		
Education, Department of	$ 9,732.00	
Regents of the University System of Georgia, Board of	253,552.47	263,284.47
Employees' Retirement System		3,196,000.00
Governor, Office of the:		
Planning and Budget, Office of		
Consumer Affairs, Office of		2,897.63
Human Resources, Department of		10,822,624.35
Industry and Trade, Department of		75,313.43
Investigation, Georgia Bureau of		68,396.75
Judicial System:		
Supreme Court	$ 195,533.75	
Court of Appeals	51,149.00	
Appellate Court Reports	3,043.73	249,726.48
Labor, Department of		751,758.94
Law, Department of		50,421.60
Offender Rehabilitation, Department of		638,255.52
Public Safety, Department of		7,410,591.63
Public Service Commission		2,524,851.00
Revenue, Department of		3,389,263,313.95
Secretary of State		9,536,543.94
Transportation, Department of		2,270.00
Workers' Compensation, State Board of		4,185,529.17
		$ 3,572,370,034.79

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1983

	APPROPRIATION FOR FISCAL YEAR 1983			
SPENDING UNIT	LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	BUDGET ADJUSTMENTS	FUNDS LAPSED
Administrative Services, Department of				
Operations	$ 32,922,362.00	$ 102,200.00		$(-) 60,000.00
Debt Service Fund				
Agriculture, Department of	24,469,674.00	20,000.00		(-) 159,000.00
Audits, Department of	5,425,000.00			
Banking and Finance, Department of	3,278,089.00			(-) 161,488.00
Community Affairs, Department of	4,215,446.00	888,471.00		
Comptroller General, Office of	5,657,721.00	25,000.00		(-) 73,904.00
Conservation:				
Forestry Commission, Georgia	20,898,075.00	12,000.00		(-) 272,000.00
Natural Resources, Department of	45,121,919.00	311,000.00		(-) 100,000.00
Soil and Water Conservation Committee, State	808,810.00			(-) 10,520.00
Defense, Department of	2,712,997.00	11,522.00		
Education:				
Education, Department of				
"A" Education, Department of	1,383,853,797.82	205,536.00	$(-)1,035,618.00	(-) 350,000.00
"B" Institutions	14,936,108.00			
Public School Employees' Retirement System	11,978,100.00			
Regents of the University System of Georgia, Board of				
"A" Resident Instruction and University System Institutions	517,697,947.00		219,383.00	
"B" Regents' Central Office	15,644,292.00	42,500.00	(-) 219,383.00	
"C" Public Telecommunications Commission, Georgia	3,987,727.00	11,040.00		(-) 20,237.00
Student Finance Commission, Georgia	14,981,146.00			(-) 250,000.00
Teachers' Retirement System	2,139,100.00			
Employees' Retirement System				
General Assembly of Georgia	15,250,000.00			
General Obligation Debt Sinking Fund, State of Georgia				
"A" Issued	83,639,440.00			(-) 1,420,555.39
"B" New	6,270,368.00			(-) 162,593.00
Governor, Office of the:				
"A" Governor's Office	2,226,541.00			
"A" Governor's Emergency Fund	3,100,000.00	(-)3,100,000.00		
"B" Planning and Budget, Office of	6,652,470.00	209,419.00		(-) 31,250.00
Grants, State Aid:				
To Counties	11,917,013.00			
To Municipalities	13,517,000.00			
Human Resources, Department of				
"A" Departmental Operations	234,030,720.00	253,700.00	137,449.00	(-) 3,519,875.00
"B" Health Planning and Development, State	444,195.00			
"C" Community Mental Health/Mental Retardation Youth Services and Institutions	269,826,168.00	22,392.00		(-) 1,826,460.00
Industry and Trade, Department of	8,600,453.00	315,450.00		(-) 160,422.00
Investigation, Georgia Bureau of	16,141,421.00			(-) 200,000.00
Judicial System:				
Supreme Court	2,413,294.00			
Court of Appeals	2,671,951.00			
Superior Courts	19,790,053.00	15,000.00		(-) 750,000.00
Administrative Office of the Courts	781,731.00			
Appellate Court Reports	216,000.00			
Court Reporting of the Judicial Council, Board of	15,486.00			
Judicial Administrative Districts, Georgia	537,658.00			
Judicial Qualifications Commission	45,788.00	3,000.00		
Justice Courts Training Council, Georgia	13,970.00			
Juvenile Court Judges, Council of	104,384.00			
Labor, Department of				
"A" Inspection Division	768,668.00			(-) 7,000.00
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training	3,202,379.00			(-) 100,000.00
Law, Department of	4,235,247.00	172,900.00		
Medical Assistance, Department of	207,491,534.00		(-) 137,449.00	
Offender Rehabilitation, Department of				
"A" Offender Rehabilitation, Department of	126,338,265.00	121,408.00		(-) 250,000.00
"B" Pardons and Paroles, Board of	6,260,192.00	87,700.00		
"D" Probation Division Operations	17,585,493.00	66,800.00		(-) 250,000.00
Personnel Board, State - Merit System of Personnel Administration	106,000.00			(-) 61,000.00
Public Safety, Department of	48,129,469.00	134,562.00		(-) 150,000.00
Public Service Commission	3,749,289.00			(-) 14,551.00
Revenue, Department of				
Operations	34,547,076.00	19,000.00		(-) 179,704.00
Loans to Counties - Property Tax Reevaluation				
Grants to Counties - Property Tax Reevaluation				
Secretary of State				
"A" Secretary of State	12,764,702.00	25,400.00		
"B" Real Estate Commission	944,915.00	24,000.00		

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1983

NET APPROPRIATION	BALANCE DUE SPENDING UNIT JULY 1, 1982	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1983
$ 32,964,562.00	$ 1,365,677.57	$(-) 32,847,038.22			$(-) 780,986.38	$ 702,214.97
	26,980.00					26,980.00
24,330,674.00	555,142.96	(-) 24,194,803.25			(-) 274,408.71	416,605.00
5,425,000.00		(-) 5,425,000.00		$ 100,005.86	(-) 100,005.86	.00
3,116,601.00	615.00	(-) 3,117,216.00		13,913.40	(-) 13,913.40	.00
5,103,917.00	374,042.00	(-) 4,905,117.00		72,247.87	(-) 72,247.87	572,842.00
5,608,817.00	153,650.00	(-) 5,383,989.74		126,915.39	(-) 126,915.39	378,477.26
20,638,075.00	3,012,185.78	(-) 20,382,379.64			(-) 334,402.13	2,933,479.01
45,332,919.00	21,074,073.67	(-) 46,200,478.96		385,960.30	(-) 385,960.30	20,206,513.71
798,290.00	101,128.48	(-) 804,000.00			(-) 3,236.76	92,181.72
2,724,519.00	52,500.00	(-) 2,736,379.00		53,658.33	(-) 53,658.33	40,640.00
1,382,673,715.82	55,286,582.63	(-) 1,410,200,808.58			(-) 2,238,498.72	25,520,991.15
14,936,108.00	2,491,587.33	(-) 11,631,000.00			194,320.60	5,991,015.93
11,978,100.00	36,833.75	(-) 12,014,933.75				.00
517,917,330.00	34,035,637.44	(-) 520,768,226.55			104,369.40	31,289,110.29
15,467,409.00	198,250.00	(-) 15,526,289.60			(-) 104,369.40	35,000.00
3,978,530.00		(-) 3,537,995.00				440,535.00
14,731,146.00		(-) 14,731,146.00		35,322.14	(-) 35,322.14	.00
2,139,100.00		(-) 2,139,100.00		40,892.31	(-) 40,892.31	.00
				44,533.01	(-) 44,533.01	.00
15,250,000.00	3,128,133.00	(-) 18,378,133.00		420,747.35	(-) 420,747.35	.00
82,218,884.61		(-) 81,818,884.61			(-) 200,000.00	200,000.00
6,107,775.00		(-) 6,107,775.00				.00
2,226,541.00		(-) 2,169,967.00		36,230.12	(-) 36,230.12	56,574.00
						.00
6,830,639.00	669,031.39	(-) 7,350,000.00			(-) 116,216.80	33,453.59
11,917,013.00		(-) 11,913,121.26				3,891.74
13,517,000.00		(-) 13,517,000.00				.00
230,901,994.00	5,553,469.86	(-) 235,681,507.86		1,122,589.82	(-) 1,122,589.82	773,956.00
444,195.00	163,120.17	(-) 607,315.17		15,557.47	(-) 15,557.47	.00
268,022,100.00	4,707,977.86	(-) 269,734,635.86		2,011,693.05	(-) 2,011,693.05	2,995,442.00
8,755,481.00	755,197.31	(-) 8,892,950.00			(-) 156,198.32	461,529.99
15,941,421.00	18,950.00	(-) 15,796,428.10			(-) 145,042.90	18,900.00
2,413,294.00		(-) 2,413,294.00		342.89	(-) 342.89	.00
2,671,951.00		(-) 2,658,698.01			(-) 13,252.99	.00
19,055,053.00		(-) 18,913,539.00		248,593.41	(-) 248,593.41	141,514.00
781,731.00	40,635.00	(-) 822,366.00		9,187.34	(-) 9,187.34	.00
216,000.00		(-) 216,000.00		4,175.57	(-) 4,175.57	.00
15,486.00		(-) 15,486.00				.00
537,658.00		(-) 537,658.00		421.19	(-) 421.19	.00
48,788.00		(-) 48,788.00		7,873.18	(-) 7,873.18	.00
13,970.00		(-) 13,970.00				.00
104,384.00		(-) 104,384.00		191.24	(-) 191.24	.00
761,668.00		(-) 761,668.00		55,024.29	(-) 55,024.29	.00
3,102,379.00		(-) 3,102,379.00		177,498.15	(-) 177,498.15	.00
4,408,147.00	13,000.00	(-) 4,421,147.00		12,442.40	(-) 12,442.40	.00
207,354,085.00	30,158,904.20	(-) 206,123,620.58		14,357,404.36	(-) 28,824,221.94	16,922,551.04
126,209,673.00	3,577,772.00	(-) 129,787,445.00		1,544,541.10	(-) 1,544,541.10	.00
6,347,892.00	5,302.00	(-) 6,353,194.00		22,216.89	(-) 22,216.89	.00
17,402,293.00		(-) 17,402,293.00				.00
45,000.00		(-) 45,000.00				.00
48,114,031.00	2,121,165.22	(-) 48,022,739.00		5,666.68	(-) 464,674.03	1,753,449.87
3,734,738.00		(-) 3,734,738.00		26,572.62	(-) 26,572.62	.00
34,386,372.00	1,824,745.73	(-) 35,400,000.00		351,430.51	(-) 351,430.51	811,117.73
	120,641.67					120,641.67
	24,760.00					24,760.00
12,790,102.00	101,681.00	(-) 12,758,634.00		143,976.82	(-) 143,976.82	133,149.00
968,915.00	28,387.00	(-) 956,802.00		8,123.15	(-) 8,123.15	40,500.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1983

	APPROPRIATION FOR FISCAL YEAR 1983			
SPENDING UNIT continued	LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	BUDGET ADJUSTMENTS	FUNDS LAPSED
Transportation, Department of				
Operations	$ 387,431,559.89			
Special Appropriations	6,665,729.11			
Grants from Federal Government				
Veterans Service, State Department of	11,546,614.00			$(-) 78,510.00
Workers' Compensation, State Board of	4,304,311.00			
Section 31 Health Insurance	333,000.00			(-) 333,000.00
Section 48 Compensation Resolutions Claims Payments	144,440.00			(-) 144,440.00
	$3,685,483,297.82	$ .00	$(-)1,035,618.00	$(-)11,096,509.39

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1983

NET APPROPRIATION	BALANCE DUE SPENDING UNIT JULY 1, 1982	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1983
$ 387,431,559.89	$375,051,050.82	$(-) 302,970,174.55				$459,512,436.16
6,665,729.11	18,508,550.92	(-) 20,400,820.64		$ 301,032.70	$(-) 301,032.70	4,773,459.39
	2,973,722.61	(-) 243,629,004.81	$243,471,959.95			2,816,677.75
11,468,104.00		(-) 11,468,104.00		186,167.99	(-) 186,167.99	.00
4,304,311.00	9,900.00	(-) 4,314,211.00		45,753.76	(-) 45,753.76	.00
						.00
						.00
$3,673,351,170.43	$568,320,984.37	$(-)3,885,909,776.74	$243,471,959.95	$21,988,902.66	$(-)40,982,650.70	$580,240,589.97

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

ANALYSIS OF APPROPRIATION ALLOTMENTS

FEDERAL REVENUE SHARING FUNDS

YEAR ENDED JUNE 30, 1983

	APPROPRIATION FOR FISCAL YEAR 1983		
SPENDING UNIT	LEGISLATIVE APPROPRIATION	BUDGET ADJUSTMENT	NET APPROPRIATION
Education:			
Education, Department of	$ 45,368.18	$ 1,035,618.00	$ 1,080,986.18
	$ 45,368.18	$ 1,035,618.00	$ 1,080,986.18

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

ANALYSIS OF APPROPRIATION ALLOTMENTS

FEDERAL REVENUE SHARING FUNDS

YEAR ENDED JUNE 30, 1983

BALANCE DUE SPENDING UNIT JULY 1, 1982	CASH ALLOTMENTS DRAWN	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1983
$ 1,671,384.99	$ 2,752,371.17	$ .00	$ .00	$ .00
$ 1,671,384.99	$ 2,752,371.17	$ .00	$ .00	$ .00

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
OF
ALL STATE SPENDING UNITS, EXCLUDING
UNITS OF THE UNIVERSITY SYSTEM

BALANCE SHEET OF ALL STATE SPENDING UNITS
EXCLUDING UNITS OF THE UNIVERSITY SYSTEM
BUDGET FUNDS
JUNE 30, 1983

	BUDGET FUNDS		
ASSETS	REGULAR	REVENUE SHARING	TOTAL
CURRENT ASSETS			
Cash on Hand and in Banks	$ 73,401,583.15	$ .00	$ 73,401,583.15
Receivables and Inventories	1,634,657,163.27		1,634,657,163.27
Other Assets	1,069,316.41		1,069,316.41
Total Assets	$ 1,709,128,062.83	$ .00	$ 1,709,128,062.83
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES	$ 1,066,539,816.15	$ .00	$ 1,066,539,816.15
FUND EQUITY			
Fund Balances			
Reserved	$ 630,176,914.08	$ .00	$ 630,176,914.08
Unreserved			
Surplus			
Balance July 1, 1982 due to Revenue Shortfall Reserve	$ 16,037,924.84	$ .00	$ 16,037,924.84
Excess of Funds Available over Expenditures For the Year Ended June 30, 1983	632,914,589.48		632,914,589.48
Prior Year's Adjustments and Increases, Decreases in Fund Balance	(-) 595,558,531.02		(-) 595,558,531.02
Prior Year's Unreserved Funds Lapsed to Department of Administrative Services, Fiscal Division	(-) 40,982,650.70		(-) 40,982,650.70
Balance June 30, 1983 due to Midyear Adjustment Reserve	$ 12,411,332.60	$ .00	$ 12,411,332.60
Total Fund Equity	$ 642,588,246.68	$ .00	$ 642,588,246.68
Total Liabilities and Fund Equity	$ 1,709,128,062.83	$ .00	$ 1,709,128,062.83

Notes: Receivables due to the Department of Administrative Services from State Spending Units for services rendered and the corresponding payables in the amount of $5,052,719.03 have been eliminated from the above Balance Sheet.

The above Balance Sheet does not include Fixed Assets.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
BY SPENDING UNITS

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1983

	ASSETS		
	CURRENT ASSETS		
SPENDING UNIT	CASH ON HAND AND IN BANKS	RECEIVABLES AND INVENTORIES	OTHER ASSETS
Administrative Services, Department of	$ 538,003.23	$ 8,436,083.17	$ .00
Agriculture, Department of	.00	1,152,231.10	.00
Audits, Department of	322,953.62	27,544.09	.00
Banking and Finance, Department of	.00	500.00	10,556.47
Community Affairs, Department of	.00	44,053,773.33	.00
Comptroller General	.00	390,589.04	.00
Conservation:			
Forestry Commission, Georgia	.00	3,895,354.62	.00
Natural Resources, Department of	.00	22,477,084.67	.00
Soil and Water Conservation Committee, State	.00	99,180.36	.00
Defense, Department of	.00	260,318.63	.00
Education:			
Education, Department of			
"A" Education, Department of - Regular	.00	35,976,749.76	200.00
"A" Education, Department of - Revenue Sharing Funds	.00	.00	.00
"B" Institutions	.00	6,248,892.80	.00
Public School Employees' Retirement System - Expense Fund (*)	.00	.00	.00
Regents of the University System of Georgia, Board of			
"A" Resident Instruction and University System Institutions	.00	31,289,110.29	.00
"B" Regents' Central Office	24,091.42	35,000.00	.00
"C" Public Telecommunications Commission, Georgia	.00	977,370.72	.00
Student Finance Commission, Georgia	66,812.13	90,889.00	.00
Teachers' Retirement System - Expense Fund (*)	2,000.00	216,655.34	.00
Employees' Retirement System - Administrative Expense Fund (*)	.00	.00	.00
Financing and Investment Commission, Georgia State (*)	6,259.08	.00	.00
General Assembly of Georgia	1,635,614.13	.00	.00
General Obligation Debt Sinking Fund, State of Georgia			
"A" General Obligation Debt Sinking Fund, State of Georgia (Issued)	.00	200,000.00	.00
"B" General Obligation Debt Sinking Fund, State of Georgia (New)	.00	.00	.00
Governor, Office of the:			
Governor's Office	16,412.65	89,732.24	.00
Governor's Emergency Fund	.00	.00	.00
Planning and Budget, Office of	6,310,875.20	739,508.04	.00
Grants, State Aid:			
To Counties	.00	3,891.74	.00
To Municipalities	.00	.00	.00
Highway Safety, Office of	25,113.63	38,948.29	.00
Human Resources, Department of			
"A" Departmental Operations	.00	61,062,316.64	978,854.02
"B" Health Planning and Development, State	.00	12,333.71	6,322.00
"C" Community Mental Health/Mental Retardation Youth Services and Institutions	.00	31,085,918.51	26,214.14
Industry and Trade, Department of	66,271.22	463,639.46	.00
Investigation, Georgia Bureau of	102,704.58	38,328.17	.00
Judicial System:			
Supreme Court	77,133.42	299.99	.00
Court of Appeals	2,076.49	.00	.00
Superior Courts	12,173.81	176,918.63	.00
Administrative Office of the Courts	29,539.12	45,153.03	.00
Appellate Court Reports	17,632.76	.00	.00
Court Reporting of the Judicial Council, Board of	.00	5,670.34	.00
Judicial Administrative Districts, Georgia	.00	16,467.07	.00
Judicial Qualifications Commission	323.79	.00	.00
Justice Courts Training Council, Georgia	.00	2,133.75	.00
Juvenile Court Judges, Council of	.00	48,469.06	.00
Labor, Department of			
"A" Inspection Division	19,892.61	62.89	.00
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training	2,501,931.41	2,574,018.12	.00
Law, Department of	72,179.22	102,206.60	.00
Medical Assistance, Department of	.00	77,964,445.77	16,785.96
Offender Rehabilitation, Department of			
"A" Offender Rehabilitation, Department of	3,376,182.59	2,563,702.00	.00
"B" Pardons and Paroles, Board of	226,298.62	.00	.00
"D" Probation Division Operations	567,195.54	.00	.00
Personnel Board, State - Merit System of Personnel Administration	52,142,063.07	1,258,940.86	.00
Public Safety, Department of	.00	2,138,742.35	.00
Public Service Commission	7,993.86	32,670.04	.00
Revenue, Department of	820,771.43	1,019,781.42	30,383.82
Secretary of State			
"A" Secretary of State	.00	196,289.55	.00
"B" Real Estate Commission	.00	40,500.00	.00

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1983

	LIABILITIES AND FUND EQUITY			
		FUND EQUITY		
			UNRESERVED FUND BALANCE	
TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCE	SURPLUS DUE TO MIDYEAR ADJUSTMENT RESERVE	TOTAL LIABILITIES AND FUND EQUITY
$ 8,974,086.40	$ 5,642,279.22	$ 2,681,989.12	$ 649,818.06	$ 8,974,086.40
1,152,231.10	799,813.58	.00	352,417.52	1,152,231.10
350,497.71	185,032.97	.00	165,464.74	350,497.71
11,056.47	7,720.01	.00	3,336.46	11,056.47
44,053,773.33	44,016,976.85	22,713.79	14,082.69	44,053,773.33
390,589.04	329,641.34	.00	60,947.70	390,589.04
3,895,354.62	3,138,073.32	540,605.16	216,676.14	3,895,354.62
22,477,084.67	21,269,527.78	991,174.43	216,382.46	22,477,084.67
99,180.36	96,772.29	.00	2,408.07	99,180.36
260,318.63	220,526.94	.00	39,791.69	260,318.63
35,976,949.76	30,742,151.26	1,568,340.75	3,666,457.75	35,976,949.76
.00	.00	.00	.00	.00
6,248,892.80	6,369,808.53	74,698.93	(-) 195,614.66	6,248,892.80
.00	.00	.00	.00	.00
31,289,110.29	32,308,918.41	.00	(-) 1,019,808.12	31,289,110.29
59,091.42	40,746.03	.00	18,345.39	59,091.42
977,370.72	861,789.93	16,906.92	98,673.87	977,370.72
157,701.13	130,189.96	.00	27,511.17	157,701.13
218,655.34	10,340.65	74,235.37	134,079.32	218,655.34
.00	.00	.00	.00	.00
6,259.08	.00	6,259.08	.00	6,259.08
1,635,614.13	113,927.30	1,489,986.83	31,700.00	1,635,614.13
200,000.00	200,000.00	.00	.00	200,000.00
.00	.00	.00	.00	.00
106,144.89	102,727.46	.00	3,417.43	106,144.89
.00	.00	.00	.00	.00
7,050,383.24	1,545,767.11	5,475,269.00	29,347.13	7,050,383.24
3,891.74	3,891.74	.00	.00	3,891.74
.00	.00	.00	.00	.00
64,061.92	.00	55,000.00	9,061.92	64,061.92
62,041,170.66	56,692,193.25	4,867,685.82	481,291.59	62,041,170.66
18,655.71	17,837.11	.00	818.60	18,655.71
31,112,132.65	26,513,151.97	4,598,980.68	.00	31,112,132.65
529,910.68	456,246.42	.00	73,664.26	529,910.68
141,032.75	98,451.70	1,542.50	41,038.55	141,032.75
77,433.41	76,429.95	.00	1,003.46	77,433.41
2,076.49	.00	.00	2,076.49	2,076.49
189,092.44	117,307.01	.00	71,785.43	189,092.44
74,692.15	73,987.79	.00	704.36	74,692.15
17,632.76	.00	.00	17,632.76	17,632.76
5,670.34	5,670.34	.00	.00	5,670.34
16,467.07	15,583.12	.00	883.95	16,467.07
323.79	.00	.00	323.79	323.79
2,133.75	2,133.75	.00	.00	2,133.75
48,469.06	48,469.04	.00	.02	48,469.06
19,954.90	.00	.00	19,954.90	19,954.90
5,075,949.53	4,671,295.62	222,824.18	181,829.73	5,075,949.53
174,385.82	166,937.75	.00	7,448.07	174,385.82
77,981,231.73	40,308,955.39	32,651,393.12	5,020,883.22	77,981,231.73
5,939,884.59	5,269,075.20	85,665.92	585,143.47	5,939,884.59
226,298.62	193,192.83	.00	33,105.79	226,298.62
567,195.54	468,734.09	.00	98,461.45	567,195.54
53,401,003.93	3,418,571.81	49,977,031.44	5,400.68	53,401,003.93
2,138,742.35	1,726,271.44	3,178.69	409,292.22	2,138,742.35
40,663.90	3,932.76	32,670.04	4,061.10	40,663.90
1,870,936.67	1,730,881.95	36,104.08	103,950.64	1,870,936.67
196,289.55	155,551.78	.00	40,737.77	196,289.55
40,500.00	12,141.90	.00	28,358.10	40,500.00

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1983

	ASSETS		
	CURRENT ASSETS		
SPENDING UNIT continued	CASH ON HAND AND IN BANKS	RECEIVABLES AND INVENTORIES	OTHER ASSETS
Subsequent Injury Trust Fund	$ 756.28	$ .00	$ .00
Transportation, Department of	4,274,440.36	1,301,593,014.58	.00
Veterans Service, State Department of	88,417.17	566,539.05	.00
Workers' Compensation, State Board of	47,471.31	1,913.48	.00
	$ 73,401,583.15	$ 1,639,709,882.30	$ 1,069,316.41

SUMMARY			
Regular Budget Fund	$ 73,401,583.15	$ 1,639,709,882.30	$ 1,069,316.41
Revenue Sharing Funds	.00	.00	.00
	$ 73,401,583.15	$ 1,639,709,882.30	$ 1,069,316.41

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1983

	LIABILITIES AND FUND EQUITY			
		FUND EQUITY		
TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCE	UNRESERVED FUND BALANCE SURPLUS DUE TO MIDYEAR ADJUSTMENT RESERVE	TOTAL LIABILITIES AND FUND EQUITY
$ 756.28	$ 756.28	$ .00	$ .00	$ 756.28
1,305,867.454.94	780,636,126.86	524,702,658.23	528,669.85	1,305,867,454.94
654,956.22	563,150.06	.00	91,806.16	654,956.22
49,384.79	12,875.33	.00	36,509.46	49,384.79
$ 1,714,180,781.86	$ 1,071,592,535.18	$ 630,176,914.08	$ 12,411,332.60	$ 1,714,180,781.86
$ 1,714,180,781.86	$ 1,071,592,535.18	$ 630,176,914.08	$ 12,411,332.60	$ 1,714,180,781.86
.00	.00	.00	.00	.00
$ 1,714,180,781.86	$ 1,071,592,535.18	$ 630,176,914.08	$ 12,411,332.60	$ 1,714,180,781.86

STATE UNITS

BUDGET FUNDS

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

SPENDING UNIT	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Administrative Services, Department of		
Reserved	$ 3,839,390.20	$ .00
Unreserved (Surplus)	780,986.38	1,544,284.15
Agriculture, Department of		
Reserved	50,251.75	.00
Unreserved (Surplus)	274,408.71	372,547.07
Audits, Department of		
Reserved	.00	.00
Unreserved (Surplus)	100,005.86	164,139.74
Banking and Finance, Department of		
Reserved	.00	.00
Unreserved (Surplus)	13,913.40	2,603.29
Community Affairs, Department of		
Reserved	5,141.51	.00
Unreserved (Surplus)	72,247.87	9,285.83
Comptroller General		
Reserved	.00	.00
Unreserved (Surplus)	126,915.39	58,081.07
Conservation:		
Forestry Commission, Georgia		
Reserved	500,066.04	.00
Unreserved (Surplus)	334,402.13	151,168.75
Natural Resources, Department of		
Reserved	633,592.96	.00
Unreserved (Surplus)	385,960.30	876,845.08
Soil and Water Conservation Committee, State		
Reserved	195.84	.00
Unreserved (Surplus)	3,236.76	706.27
Defense, Department of		
Reserved	8,101.80	.00
Unreserved (Surplus)	53,658.33	38,038.65
Education:		
Education, Department of		
"A" Education, Department of		
Reserved	2,590,080.23	.00
Unreserved (Designated)		
Revenue Sharing Funds	.00	.00
Unreserved (Surplus)		
Regular	2,238,498.72	930,968.53
"B" Institutions		
Reserved	520,746.99	.00
Unreserved (Surplus)	(-) 194,320.60	20,983.19
Public School Employees' Retirement System - Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Regents of the University System of Georgia, Board of		
"A" Resident Instruction and University System Institutions		
Reserved	.00	.00
Unreserved (Surplus)	(-) 906,003.22	(-) 982,035.23
"B" Regents' Central Office		
Reserved	.00	.00
Unreserved (Surplus)	99,955.25	15,359.31
"C" Public Telecommunications Commission, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	.00	115,369.98
Student Finance Commission, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	35,322.14	27,397.39
Teachers' Retirement System - Expense Fund (*)		
Reserved	220,784.31	.00
Unreserved (Surplus)	.00	310,087.36
Employees' Retirement System - Administrative Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	44,533.01	.00
Financing and Investment Commission, Georgia State (*)		
Reserved	1,654.32	.00
Unreserved (Surplus)	.00	6,259.08
General Assembly of Georgia		
Reserved	2,846,205.33	.00
Unreserved (Surplus)	420,747.35	1,489,986.83
General Obligation Debt Sinking Fund, State of Georgia		
"A" General Obligation Debt Sinking Fund, State of Georgia (Issued)		
Reserved	.00	.00
Unreserved (Surplus)	.00	200,000.00
"B" General Obligation Debt Sinking Fund, State of Georgia (New)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1983
$ (-) 1,157,401.08	$ .00	$ 2,681,989.12
(-) 894,466.09	(-) 780,986.38	649,818.06
(-) 50,251.75	.00	.00
(-) 20,129.55	(-) 274,408.71	352,417.52
.00	.00	.00
1,325.00	(-) 100,005.86	165,464.74
.00	.00	.00
733.17	(-) 13,913.40	3,336.46
17,572.28	.00	22,713.79
4,796.86	(-) 72,247.87	14,082.69
.00	.00	.00
2,866.63	(-) 126,915.39	60,947.70
40,539.12	.00	540,605.16
65,507.39	(-) 334,402.13	216,676.14
357,581.47	.00	991,174.43
(-) 660,462.62	(-) 385,960.30	216,382.46
(-) 195.84	.00	.00
1,701.80	(-) 3,236.76	2,408.07
(-) 8,101.80	.00	.00
1,753.04	(-) 53,658.33	39,791.69
(-) 1,021,739.48	.00	1,568,340.75
.00	.00	.00
2,735,489.22	(-) 2,238,498.72	3,666,457.75
(-) 446,048.06	.00	74,698.93
(-) 216,597.85	194,320.60	(-) 195,614.66
.00	.00	.00
.00	.00	.00
.00	.00	.00
868,230.33	.00	(-) 1,019,808.12
.00	.00	.00
(-) 96,969.17	.00	18,345.39
16,906.92	.00	16,906.92
(-) 16,696.11	.00	98,673.87
.00	.00	.00
113.78	(-) 35,322.14	27,511.17
(-) 146,548.94	.00	74,235.37
(-) 135,115.73	(-) 40,892.31	134,079.32
.00	.00	.00
.00	(-) 44,533.01	.00
4,604.76	.00	6,259.08
(-) 6,259.08	.00	.00
(-) 1,356,218.50	.00	1,489,986.83
(-) 1,458,286.83	(-) 420,747.35	31,700.00
.00	.00	.00
.00	(-) 200,000.00	.00
.00	.00	.00
.00	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

SPENDING UNIT continued	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Governor, Office of the:		
Governor's Office		
Reserved	$ 3,058.23	$ .00
Unreserved (Surplus)	36,230.12	6,586.03
Governor's Emergency Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Planning and Budget, Office of		
Reserved	2,023,703.71	.00
Unreserved (Surplus)	116,216.80	5,480,640.85
Grants, State Aid:		
To Counties		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
To Municipalities		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Highway Safety, Office of		
Reserved	55,000.00	.00
Unreserved (Surplus)	5,666.68	63,945.92
Human Resources, Department of		
"A" Departmental Operations		
Reserved	2,557,362.52	.00
Unreserved (Surplus)	1,122,589.82	(-) 396,043.48
"B" Health Planning and Development, State		
Reserved	.00	.00
Unreserved (Surplus)	15,557.47	(-) 5,812.35
"C" Community Mental Health/Mental Retardation Youth Services and Institutions		
Reserved	4,787,717.39	.00
Unreserved (Surplus)	2,011,693.05	4,837,173.10
Industry and Trade, Department of		
Reserved	.00	.00
Unreserved (Surplus)	156,198.32	57,983.17
Investigation, Georgia Bureau of		
Reserved	.00	.00
Unreserved (Surplus)	145,042.90	36,998.22
Judicial System:		
Supreme Court		
Reserved	.00	.00
Unreserved (Surplus)	342.89	884.46
Court of Appeals		
Reserved	.00	.00
Unreserved (Surplus)	13,252.99	1,315.16
Superior Courts		
Reserved	29.24	.00
Unreserved (Surplus)	248,593.41	56,603.40
Administrative Office of the Courts		
Reserved	.00	.00
Unreserved (Surplus)	9,187.34	84.94
Appellate Court Reports		
Reserved	.00	.00
Unreserved (Surplus)	4,175.57	17,632.76
Court Reporting of the Judicial Council, Board of		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Judicial Administrative Districts, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	421.19	.00
Judicial Qualifications Commission		
Reserved	.00	.00
Unreserved (Surplus)	7,973.18	323.79
Justice Courts Training Council, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Juvenile Court Judges, Council of		
Reserved	.00	.00
Unreserved (Surplus)	191.24	.02
Labor, Department of		
"A" Inspection Division		
Reserved	.00	.00
Unreserved (Surplus)	55,024.29	19,422.40
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training		
Reserved	207,555.77	.00
Unreserved (Surplus)	177,498.15	391,680.32
Law, Department of		
Reserved	.00	.00
Unreserved (Surplus)	12,442.40	5,598.48

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1983
$(-) 3,058.23	$ .00	$ .00
(-) 3,168.60	(-) 36,230.12	3,417.43
.00	.00	.00
.00	.00	.00
3,451,565.29	.00	5,475,269.00
(-) 5,451,293.72	(-) 116,216.80	29,347.13
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	55,000.00
(-) 54,884.00	(-) 5,666.68	9,061.92
2,310,323.30	.00	4,867,685.82
877,335.07	(-) 1,122,589.82	481,291.59
.00	.00	.00
6,630.95	(-) 15,557.47	818.60
(-) 188,736.71	.00	4,598,980.68
(-) 4,837,173.10	(-) 2,011,693.05	.00
.00	.00	.00
15,681.09	(-) 156,198.32	73,664.26
1,542.50	.00	1,542.50
4,040.33	(-) 145,042.90	41,038.55
.00	.00	.00
119.00	(-) 342.89	1,003.46
.00	.00	.00
761.33	(-) 13,252.99	2,076.49
(-) 29.24	.00	.00
15,182.03	(-) 248,593.41	71,785.43
.00	.00	.00
619.42	(-) 9,187.34	704.36
.00	.00	.00
.00	(-) 4,175.57	17,632.76
.00	.00	.00
.00	.00	.00
.00	.00	.00
883.95	(-) 421.19	883.95
.00	.00	.00
.00	(-) 7,873.18	323.79
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	(-) 191.24	.02
.00	.00	.00
532.50	(-) 55,024.29	19,954.90
15,268.41	.00	222,824.18
(-) 209,850.59	(-) 177,498.15	181,829.73
.00	.00	.00
1,849.59	(-) 12,442.40	7,448.07

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

SPENDING UNIT continued	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Medical Assistance, Department of		
Reserved	$ 43,820,746.07	$ .00
Unreserved (Surplus)	5,058,297.30	64,443,947.05
Offender Rehabilitation, Department of		
"A" Offender Rehabilitation, Department of		
Reserved	152,417.34	.00
Unreserved (Surplus)	1,544,541.10	563,995.67
"B" Pardons and Paroles, Board of		
Reserved	.00	.00
Unreserved (Surplus)	22,216.89	32,401.91
"D" Probation Division Operations		
Reserved	.00	.00
Unreserved (Surplus)	.00	98,461.45
Personnel Board, State - Merit System of Personnel Administration		
Reserved	50,251,005.01	.00
Unreserved (Surplus)	.00	50,007,460.51
Public Safety, Department of		
Reserved	15,102.07	.00
Unreserved (Surplus)	459,007.35	384,284.51
Public Service Commission		
Reserved	33,921.67	.00
Unreserved (Surplus)	26,572.62	36,166.21
Revenue, Department of		
Reserved	76,104.06	.00
Unreserved (Surplus)	311,430.51	50,905.88
Secretary of State		
"A" Secretary of State		
Reserved	14,168.94	.00
Unreserved (Surplus)	143,976.82	26,496.01
"B" Real Estate Commission		
Reserved	.00	.00
Unreserved (Surplus)	8,123.15	28,358.10
Subsequent Injury Trust Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Transportation, Department of		
Reserved	450,197,676.27	.00
Unreserved (Surplus)	209,171.76	501,249,026.07
Veterans Service, State Department of		
Reserved	.00	.00
Unreserved (Surplus)	186,167.99	29,614.12
Workers' Compensation, State Board of		
Reserved	.00	.00
Unreserved (Surplus)	45,753.76	36,378.46
	$ 581,449,704.41	$ 632,914,589.48

SUMMARY		
Reserved	$ 565,411,779.57	$ .00
Unreserved		
Designated		
Revenue Sharing Funds	.00	.00
Surplus due to Midyear Adjustment Reserve	16,037,924.84	632,914,589.48
	$ 581,449,704.41	$ 632,914,589.48

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1983
$(-) 11,169,352.95	$ .00	$ 32,651,393.12
(-) 35,657,139.19	(-) 28,824,221.94	5,020,883.22
(-) 66,751.42	.00	85,665.92
21,147.80	(-) 1,544,541.10	585,143.47
.00	.00	.00
703.88	(-) 22,216.89	33,105.79
.00	.00	.00
.00	.00	98,461.45
(-) 273,973.57	.00	49,977,031.44
(-) 50,002,059.83	.00	5,400.68
(-) 11,923.38	.00	3,178.69
25,007.71	(-) 459,007.35	409,292.22
(-) 1,251.63	.00	32,670.04
(-) 32,105.11	(-) 26,572.62	4,061.10
(-) 39,999.98	.00	36,104.08
93,044.76	(-) 351,130.51	103,950.64
(-) 14,168.94	.00	.00
14,241.76	(-) 143,976.82	40,737.77
.00	.00	.00
.00	(-) 8,123.15	28,358.10
.00	.00	.00
.00	.00	.00
74,504,981.96	.00	524,702,658.23
(-)500,628,495.28	(-) 301,032.70	528,669.85
.00	.00	.00
62,192.04	(-) 186,167.99	91,806.16
.00	.00	.00
131.00	(-) 45,753.76	36,509.46
$(-)530,793,396.51	$(-) 40,982,650.70	$ 642,588,246.68
$ 64,765,134.51	$ .00	$ 630,176,914.08
.00	.00	.00
(-)595,558,531.02	(-) 40,982,650.70	12,411,332.60
$(-)530,793,396.51	$(-) 40,982,650.70	$ 642,588,246.68

STATE UNITS
BUDGET FUNDS
STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF
ALL STATE SPENDING UNITS, EXCLUDING
UNITS OF THE UNIVERSITY SYSTEM

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

FUNDS AVAILABLE	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
REVENUES			
APPROPRIATION ALLOTMENTS			
General Appropriations	$ 3,685,005,857.82	$ 45,368.18	$ 3,685,051,226.00
Budget Adjustments	(-) 1,035,618.00	1,035,618.00	.00
Less: Lapsed Funds	10,619,069.39	.00	10,619,069.39
Net Appropriation Allotments	$ 3,673,351,170.43	$ 1,080,986.18	$ 3,674,432,156.61
FEDERAL FUNDS			
Grants from U. S. Government	$ 1,758,518,683.21	$ .00	$ 1,758,518,683.21
COUNTIES AND CITIES			
Grants from Counties and Cities	$ 9,010,434.19	$ .00	$ 9,010,434.19
DEPARTMENTAL FUNDS			
Taxes	$ 46,063,224.86	$ .00	$ 46,063,224.86
Donations	164,895.32		164,895.32
Interest Earned	8,006,018.80		8,006,018.80
Contributions from Public Trust Funds	5,276,423.47		5,276,423.47
Earnings from Services	403,300,588.15		403,300,588.15
Total Departmental Funds	$ 462,811,150.60	$ .00	$ 462,811,150.60
Total Revenues	$ 5,903,691,438.43	$ 1,080,986.18	$ 5,904,772,424.61
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	562,164,156.55	.00	562,164,156.55
Total Funds Available	$ 6,465,855,594.98	$ 1,080,986.18	$ 6,466,936,581.16

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

EXPENDITURES	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
PERSONAL SERVICES			
Salaries and Wages	$ 699,091,422.63	$ .00	$ 699,091,422.63
Employer's Contributions for:			
F.I.C.A.	44,229,863.37		44,229,863.37
Retirement	101,790,963.68		101,790,963.68
Health Insurance	44,829,992.60		44,829,992.60
Personal Liability Insurance	303,429.36		303,429.36
Unemployment Compensation Insurance	1,617,828.66		1,617,828.66
Total Personal Services	$ 891,863,500.30	$ .00	$ 891,863,500.30
REGULAR OPERATING EXPENSES			
Motor Vehicle Expenses	$ 26,652,632.74	$ .00	$ 26,652,632.74
Supplies and Materials	79,647,304.73		79,647,304.73
Repairs and Maintenance	17,491,656.42		17,491,656.42
Power, Water and Natural Gas	5,368,162.81		5,368,162.81
Rents (Other than Real Estate)	6,081,192.11		6,081,192.11
Insurance and Bonding	1,343,906.14		1,843,906.14
Workers' Compensation and Indemnities	4,691,619.25		4,691,619.25
Direct Benefits - Medical Care and Public Assistance	45,663,519.35		45,663,519.35
Tuition and Scholarships	49,888.64		49,888.64
Grants to Counties, Cities and Civil Divisions	7,173,668.10		7,173,668.10
Assessments by Merit System	3,522,045.74		3,522,045.74
Other Operating Expenses	7,461,304.49		7,461,304.49
Extraordinary Expenditures	347,435.00		347,435.00
Total Regular Operating Expenses	$ 205,994,335.52	$ .00	$ 205,994,335.52
TRAVEL	$ 13,533,413.43	$ .00	$ 13,533,413.43
MOTOR VEHICLE EQUIPMENT PURCHASES	$ 5,973,779.81	$ .00	$ 5,973,779.81
PUBLICATIONS AND PRINTING	$ 9,508,611.60	$ .00	$ 9,508,611.60
EQUIPMENT PURCHASES	$ 13,403,276.47	$ .00	$ 13,403,276.47
COMPUTER CHARGES	$ 41,564,558.00	$ .00	$ 41,564,558.00
REAL ESTATE RENTALS	$ 17,262,765.13	$ .00	$ 17,262,765.13
TELECOMMUNICATIONS	$ 16,161,625.41	$ .00	$ 16,161,625.41
PER DIEM, FEES AND CONTRACTS			
Per Diem and Fees (*)	$ 67,740,614.56	$ .00	$ 67,740,614.56
Contracts	108,212,349.89	.00	108,212,349.89
Total Per Diem, Fees and Contracts	$ 175,952,964.45	$ .00	$ 175,952,964.45
CAPITAL OUTLAY			
Other Costs			
Motor Vehicle Expenses	$ 155.45	$ .00	$ 155.45
Supplies and Materials	147,087.51		147,087.51
Repairs and Maintenance	390,155.27		390,155.27
Power, Water and Natural Gas	82.50		82.50
Grants to Counties, Cities and Civil Divisions	18,634,013.00		18,634,013.00
Other Expenditures	3,245.41		3,245.41
	$ 19,174,739.14	$ .00	$ 19,174,739.14
Publications and Printing	$ 498.48	$ .00	$ 498.48
Equipment Purchases	$ 250,434.52	$ .00	$ 250,434.52
Telecommunications	$ 282.94	$ .00	$ 282.94
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 446,810.96	$ .00	$ 446,810.96
Contracts	601,423,655.58		601,423,655.58
	$ 601,870,466.54	$ .00	$ 601,870,466.54
Total Capital Outlay	$ 621,296,421.62	$ .00	$ 621,296,421.62

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

EXPENDITURES continued	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
AUTHORITY LEASE RENTALS	$ 48,876,780.50	$ .00	$ 48,876,780.50
GENERAL OBLIGATION DEBT SINKING FUND	$ 96,556,994.51	$ .00	$ 96,556,994.51
OTHER (Schedule by Spending Units, pages 122-134)			
Personal Services			
Salaries and Wages	$ 343,465.70	$ .00	$ 343,465.70
Employer's Contributions for:			
F.I.C.A.	8,496.61		8,496.61
Retirement	18,055.70		18,055.70
Health Insurance	7,853.26		7,853.26
Personal Liability Insurance	14.00		14.00
Unemployment Compensation Insurance	249.32		249.32
	$ 378,134.59	$ .00	$ 378,134.59
Other Costs			
Motor Vehicle Expenses	$ 21,527.75		$ 21,527.75
Supplies and Materials	16,753,460.28		16,753,460.28
Repairs and Maintenance	1,586,118.66		1,586,118.66
Power, Water and Natural Gas	22,721,369.74		22,721,369.74
Rents (Other than Real Estate)	17,901,831.11		17,901,831.11
Insurance and Bonding	990.00		990.00
Workers' Compensation and Indemnities	547,399.07		547,399.07
Direct Benefits - Medical Care and Public Assistance	876,288,259.65		876,288,259.65
Tuition and Scholarships	15,463,646.00		15,463,646.00
Grants to Counties, Cities and Civil Divisions	2,449,106,210.54	$ 1,080,986.18	2,450,187,196.72
Assessments by Merit System	681.76		681.76
Other Expenditures	126,204,751.94		126,204,751.94
	$ 3,526,596,246.50	$ 1,080,986.18	$ 3,527,677,232.68
Travel	$ 23,156.56	$ .00	$ 23,156.56
Motor Vehicle Equipment Purchases	$ 607,765.45	$ .00	$ 607,765.45
Publications and Printing	$ 202,741.65	$ .00	$ 202,741.65
Equipment Purchases	$ 114,060.86	$ .00	$ 114,060.86
Computer Charges	$ 2,497,506.14	$ .00	$ 2,497,506.14
Telecommunications	$ 27,131,358.33	$ .00	$ 27,131,358.33
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 5,002,093.62	$ .00	$ 5,002,093.62
Contracts	98,540,879.27		98,540,879.27
	$ 103,542,972.89	$ .00	$ 103,542,972.89
Capital Outlay	$ 6,943,035.78	$ .00	$ 6,943,035.78
Authority Lease Rentals	$ 3,455,000.00	$ .00	$ 3,455,000.00
General Obligation Debt Sinking Fund	$ 3,500,000.00	$ .00	$ 3,500,000.00
Total Other	$ 3,674,991,978.75	$ 1,080,986.18	$ 3,676,072,964.93
Total Expenditures	$ 5,832,941,005.50	$ 1,080,986.18	$ 5,834,021,991.68
Excess of Funds Available over Expenditures	632,914,589.48	.00	632,914,589.48
	$ 6,465,855,594.98	$ 1,080,986.18	$ 6,466,936,581.16

(*) Includes assessment and collection allowance to outside agencies in the amount of $46,063,224.86.

The accompanying notes are an integral part of these financial statements.

STATE UNITS

BUDGET FUNDS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

FUNDS AVAILABLE	TOTAL	ADMINISTRATIVE SERVICES, DEPARTMENT OF	AGRICULTURE, DEPARTMENT OF	AUDITS, DEPARTMENT OF
REVENUES				
APPROPRIATION ALLOTMENTS	$ 3,674,432,156.61	$ 32,964,562.00	$ 24,330,674.00	$ 5,425,000.00
GRANTS FROM U. S. GOVERNMENT	1,758,518,683.21	.00	3,428,607.57	.00
GRANTS FROM COUNTIES AND CITIES	9,010,434.19	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	462,811,150.60	73,216,121.70	686,670.61	476,688.94
Total Revenues	$ 5,904,772,424.61	$ 106,180,683.70	$ 28,445,952.18	$ 5,901,688.94
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	562,164,156.55	2,220,442.18	50,251.75	.00
Total Funds Available	$ 6,466,936,581.16	$ 108,401,125.88	$ 28,496,203.93	$ 5,901,688.94
EXPENDITURES				
PERSONAL SERVICES	$ 891,863,500.30	$ 26,379,650.35	$ 18,658,496.18	$ 4,844,406.77
REGULAR OPERATING EXPENSES	205,994,335.52	6,342,262.13	2,328,168.68	139,823.37
TRAVEL	13,533,413.43	156,046.72	829,598.84	277,866.39
MOTOR VEHICLE EQUIPMENT PURCHASES	5,973,779.81	227,325.77	339,267.12	99,008.60
PUBLICATIONS AND PRINTING	9,508,611.60	528,960.25	501,183.53	15,315.90
EQUIPMENT PURCHASES	13,403,276.47	1,328,517.27	116,884.97	75,534.28
COMPUTER CHARGES	41,564,558.00	5,590,666.85	144,945.08	89,309.13
REAL ESTATE RENTALS	17,262,765.13	1,421,728.49	536,165.74	132,659.00
TELECOMMUNICATIONS	16,161,625.41	451,079.05	302,596.65	39,484.48
PER DIEM, FEES AND CONTRACTS	175,952,964.45	3,505,376.86	280,790.34	24,141.28
CAPITAL OUTLAY	621,296,421.62	16,979.00	.00	.00
AUTHORITY LEASE RENTALS	48,876,780.50	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	96,556,994.51	.00	.00	.00
OTHER	3,676,072,964.93	60,908,248.99	4,085,559.73	.00
Total Expenditures	$ 5,834,021,991.68	$ 106,856,841.73	$ 28,123,656.86	$ 5,737,549.20
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	632,914,589.48	1,544,284.15	372,547.07	164,139.74
	$ 6,466,936,581.16	$ 108,401,125.88	$ 28,496,203.93	$ 5,901,688.94

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

			CONSERVATION		
BANKING AND FINANCE, DEPARTMENT OF	COMMUNITY AFFAIRS, DEPARTMENT OF	COMPTROLLER GENERAL	FORESTRY COMMISSION, GEORGIA	NATURAL RESOURCES, DEPARTMENT OF	SOIL AND WATER CONSERVATION COMMITTEE, STATE
$ 3,116,601.00	$ 5,103,917.00	$ 5,608,817.00	$ 20,638,075.00	$ 45,332,919.00	$ 798,290.00
.00	58,990,792.09	510,564.12	1,397,973.30	12,651,112.53	12,998.64
.00	.00	.00	924,936.00	.00	.00
.00	51,718.34	110,453.25	2,513,495.63	8,021,491.14	.00
$ 3,116,601.00	$ 64,146,427.43	$ 6,229,834.37	$ 25,474,479.93	$ 66,005,522.67	$ 811,288.64
.00	5,141.51	.00	.00	350,974.08	195.84
$ 3,116,601.00	$ 64,151,568.94	$ 6,229,834.37	$ 25,474,479.93	$ 66,356,496.75	$ 811,484.48
$ 2,587,341.63	$ 2,797,477.96	$ 4,878,992.29	$ 16,935,434.92	$ 34,012,115.65	$ 519,049.46
120,169.67	119,470.93	367,747.66	4,454,175.32	7,737,112.57	49,884.72
231,569.84	115,557.32	153,338.09	109,354.03	413,973.06	51,655.54
.00	6,200.00	98,471.49	651,722.32	761,373.47	12,229.30
11,429.45	53,255.55	140,147.00	74,811.35	425,007.81	13,885.22
9,202.27	3,931.00	15,153.32	992,754.55	674,915.98	1,248.86
8,060.96	16,517.14	306,082.29	263,614.70	368,907.44	6,097.08
116,654.67	182,329.08	78,791.00	9,522.50	835,904.70	24,242.91
28,628.12	76,363.12	109,568.35	567,490.14	705,241.84	12,451.05
941.10	937,576.88	23,461.81	103,849.76	2,768,193.55	120,034.07
.00	.00	.00	177,048.35	221,339.18	.00
.00	.00	.00	.00	2,017,000.00	.00
.00	.00	.00	.00	.00	.00
.00	59,833,604.13	.00	983,533.24	14,538,566.42	.00
$ 3,113,997.71	$ 64,142,283.11	$ 6,171,753.30	$ 25,323,311.18	$ 65,479,651.67	$ 810,778.21
2,603.29	9,285.83	58,081.07	151,168.75	876,845.08	706.27
$ 3,116,601.00	$ 64,151,568.94	$ 6,229,834.37	$ 25,474,479.93	$ 66,356,496.75	$ 811,484.48

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

		EDUCATION, DEPARTMENT OF		
		"A" EDUCATION, DEPARTMENT OF		
FUNDS AVAILABLE	DEFENSE, DEPARTMENT OF	REGULAR	REVENUE SHARING FUNDS	"B" INSTITUTIONS
REVENUES				
APPROPRIATION ALLOTMENTS	$ 2,724,519.00	$ 1,382,673,715.82	$ 1,080,986.18	$ 14,936,108.00
GRANTS FROM U. S. GOVERNMENT	5,087,526.48	252,110,988.67	.00	994,943.91
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	7,934.42	3,723,739.91	.00	1,234,505.73
Total Revenues	$ 7,819,979.90	$ 1,638,508,444.40	$ 1,080,986.18	$ 17,165,557.64
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	8,101.80	2,462,807.61	.00	520,746.99
Total Funds Available	$ 7,828,081.70	$ 1,640,971,252.01	$ 1,080,986.18	$ 17,686,304.63
EXPENDITURES				
PERSONAL SERVICES	$ 4,218,615.76	$ 16,709,297.49	$ .00	$ 12,935,356.97
REGULAR OPERATING EXPENSES	1,491,026.32	1,689,849.76	.00	1,999,845.06
TRAVEL	21,762.18	784,278.20	.00	46,899.34
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00	28,764.20
PUBLICATIONS AND PRINTING	33,580.66	587,752.33	.00	11,999.48
EQUIPMENT PURCHASES	15,886.67	96,783.55	.00	541,536.32
COMPUTER CHARGES	.00	1,266,969.30	.00	.00
REAL ESTATE RENTALS	5,760.00	853,491.68	.00	.00
TELECOMMUNICATIONS	60,749.47	483,972.86	.00	101,038.73
PER DIEM, FEES AND CONTRACTS	59,242.31	4,497,980.06	.00	91,532.28
CAPITAL OUTLAY	78,403.38	.00	.00	461,343.20
AUTHORITY LEASE RENTALS	.00	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	1,805,016.30	1,613,069,908.25	1,080,986.18	1,447,005.86
Total Expenditures	$ 7,790,043.05	$ 1,640,040,283.48	$ 1,080,986.18	$ 17,665,321.44
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	38,038.65	930,968.53	.00	20,983.19
	$ 7,828,081.70	$ 1,640,971,252.01	$ 1,080,986.18	$ 17,686,304.63

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

EDUCATION					
	REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF				
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND (*)	"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS	"B" REGENTS' CENTRAL OFFICE	"C" PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA	STUDENT FINANCE COMMISSION, GEORGIA	TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND (*)
$ 11,978,100.00	$ 517,917,330.00	$ 15,467,409.00	$ 3,978,530.00	$ 14,731,146.00	$ 2,139,100.00
.00	.00	.00	28,482.55	.00	.00
.00	.00	.00	.00	.00	.00
.00	2,114,233.59	95,761.49	1,869,664.70	2,366,726.98	2,665,858.54
$ 11,978,100.00	$ 520,031,563.59	$ 15,563,170.49	$ 5,876,677.25	$ 17,097,872.98	$ 4,804,958.54
.00	.00	.00	16,906.92	.00	220,784.31
$ 11,978,100.00	$ 520,031,563.59	$ 15,563,170.49	$ 5,893,584.17	$ 17,097,872.98	$ 5,025,742.85
$ .00	$ 24,676.50	$ 2,726,719.00	$ 2,703,701.94	$ 1,789,975.30	$ 1,415,770.58
.00	310.18	108,392.84	2,171,093.17	252,440.68	63,538.01
.00	1,833.04	95,915.43	52,577.89	38,840.59	18,605.79
.00	.00	.00	27,118.72	.00	.00
.00	285.01	108,427.93	86,847.73	50,754.03	52,722.94
.00	.00	28,406.08	258,690.77	53,263.21	14,665.62
.00	.00	.00	.00	.00	584,279.31
.00	.00	131,860.00	.00	.00	83,301.22
.00	610.26	79,848.05	63,252.66	66,758.95	51,962.33
.00	405.60	176,623.85	414,931.31	87,296.83	336,859.38
.00	.00	.00	.00	.00	.00
.00	15,663,749.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
11,978,100.00	505,321,729.23	12,091,618.00	.00	14,731,146.00	2,093,950.31
$ 11,978,100.00	$ 521,013,598.82	$ 15,547,811.18	$ 5,778,214.19	$ 17,070,475.59	$ 4,715,655.49
.00	(-) 982,035.23	15,359.31	115,369.98	27,397.39	310,087.36
$ 11,978,100.00	$ 520,031,563.59	$ 15,563,170.49	$ 5,893,584.17	$ 17,097,872.98	$ 5,025,742.85

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1983

FUNDS AVAILABLE	EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND (*)	FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE (*)	GENERAL ASSEMBLY OF GEORGIA
REVENUES			
APPROPRIATION ALLOTMENTS	$ .00	$ .00	$ 15,250,000.00
GRANTS FROM U. S. GOVERNMENT	.00	.00	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	1,418,300.15	912,165.15	255.00
Total Revenues	$ 1,418,300.15	$ 912,165.15	$ 15,250,255.00
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	.00	1,654.32	2,846,205.33
Total Funds Available	$ 1,418,300.15	$ 913,819.47	$ 18,096,460.33
EXPENDITURES			
PERSONAL SERVICES	$ 570,186.42	$ 718,478.45	$ 7,230,425.25
REGULAR OPERATING EXPENSES	12,306.73	37,339.26	6,398,892.97
TRAVEL	5,374.82	8,127.03	1,244,893.36
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00
PUBLICATIONS AND PRINTING	29,035.32	.00	378,637.36
EQUIPMENT PURCHASES	2,506.12	10,775.35	61,128.70
COMPUTER CHARGES	170,370.62	15,339.73	368,364.51
REAL ESTATE RENTALS	55,534.56	52,074.00	18,670.00
TELECOMMUNICATIONS	11,677.52	12,024.75	593,813.00
PER DIEM, FEES AND CONTRACTS	500,992.04	53,401.82	311,648.35
CAPITAL OUTLAY	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	60,316.00	.00	.00
Total Expenditures	$ 1,418,300.15	$ 907,560.39	$ 16,606,473.50
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	.00	6,259.08	1,489,986.83
	$ 1,418,300.15	$ 913,819.47	$ 18,096,460.33

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA		GOVERNOR, OFFICE OF THE		
"A" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (ISSUED)	"B" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (NEW)	GOVERNOR'S OFFICE	GOVERNOR'S EMERGENCY FUND	PLANNING AND BUDGET, OFFICE OF
$ 82,218,884.61	$ 6,107,775.00	$ 2,226,541.00	$ .00	$ 6,830,639.00
.00	.00	108,823.07	.00	10,591,962.88
.00	.00	.00	.00	.00
.00	.00	129,605.00	.00	633,755.76
$ 82,218,884.61	$ 6,107,775.00	$ 2,464,969.07	$ .00	$ 18,056,357.64
.00	.00	3,058.23	.00	2,023,703.71
$ 82,218,884.61	$ 6,107,775.00	$ 2,468,027.30	$ .00	$ 20,080,061.35
$ .00	$ .00	$ 1,573,854.51	$ .00	$ 4,976,372.61
.00	.00	283,650.20	.00	196,167.88
.00	.00	26,749.38	.00	99,039.21
.00	.00	.00	.00	.00
.00	.00	36,427.62	.00	90,522.59
.00	.00	17,566.47	.00	14,574.66
.00	.00	428.16	.00	222,597.59
.00	.00	20,132.00	.00	293,991.55
.00	.00	128,345.49	.00	153,403.94
.00	.00	39,206.76	.00	6,764,628.95
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
82,018,884.61	6,107,775.00	.00	.00	.00
.00	.00	335,080.68	.00	1,788,121.52
$ 82,018,884.61	$ 6,107,775.00	$ 2,461,441.27	$ .00	$ 14,599,420.50
200,000.00	.00	6,586.03	.00	5,480,640.85
$ 82,218,884.61	$ 6,107,775.00	$ 2,468,027.30	$ .00	$ 20,080,061.35

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

	GRANTS, STATE AID		HIGHWAY SAFETY,
FUNDS AVAILABLE	TO COUNTIES	TO MUNICIPALITIES	OFFICE OF
REVENUES			
APPROPRIATION ALLOTMENTS	$ 11,917,013.00	$ 13,517,000.00	$ 122,739.00
GRANTS FROM U. S. GOVERNMENT	.00	.00	387,539.83
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	.00	.00
Total Revenues	$ 11,917,013.00	$ 13,517,000.00	$ 510,278.83
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	.00	.00	55,000.00
Total Funds Available	$ 11,917,013.00	$ 13,517,000.00	$ 565,278.83
EXPENDITURES			
PERSONAL SERVICES	$ .00	$ .00	$ 345,714.63
REGULAR OPERATING EXPENSES	2,600,000.00	4,200,000.00	18,303.74
TRAVEL	.00	.00	10,195.42
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	15,512.10
PUBLICATIONS AND PRINTING	.00	.00	2,227.84
EQUIPMENT PURCHASES	.00	.00	789.39
COMPUTER CHARGES	.00	.00	11,663.43
REAL ESTATE RENTALS	.00	.00	36,695.00
TELECOMMUNICATIONS	.00	.00	11,069.56
PER DIEM, FEES AND CONTRACTS	.00	.00	46,160.59
CAPITAL OUTLAY	9,317,013.00	9,317,000.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	.00	.00	3,001.21
Total Expenditures	$ 11,917,013.00	$ 13,517,000.00	$ 501,332.91
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	.00	.00	63,945.92
	$ 11,917,013.00	$ 13,517,000.00	$ 565,278.83

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

HUMAN RESOURCES, DEPARTMENT OF				
"A" DEPARTMENTAL OPERATIONS	"B" HEALTH PLANNING AND DEVELOPMENT, STATE	"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS	INDUSTRY AND TRADE, DEPARTMENT OF	INVESTIGATION, GEORGIA BUREAU OF
$ 230,901,994.00	$ 444,195.00	$ 268,022,100.00	$ 8,755,481.00	$ 15,941,421.00
362,159,777.42	392,547.93	48,854,702.34	.00	5,212.02
.00	.00	.00	.00	.00
27,332,799.20	.00	91,428,414.84	4,743,402.23	1,467,098.95
$ 620,394,570.62	$ 836,742.93	$ 408,305,217.18	$ 13,498,883.23	$ 17,413,731.97
2,557,362.52	.00	4,787,717.39	.00	.00
$ 622,951,933.14	$ 836,742.93	$ 413,092,934.57	$ 13,498,883.23	$ 17,413,731.97
$ 97,264,369.07	$ 564,016.90	$ 220,422,721.57	$ 3,961,932.96	$ 11,759,537.51
57,570,334.11	38,947.97	26,344,656.11	643,843.03	1,532,681.48
2,487,569.56	5,211.64	430,440.41	196,463.72	359,795.20
57,217.77	.00	195,044.20	47,017.67	544,152.56
1,449,254.99	1,589.66	57,398.06	250,002.49	71,712.96
493,685.52	.00	914,556.42	28,816.46	158,270.19
10,085,311.87	13,817.05	1,869,367.73	60,152.33	1,754,896.92
4,471,113.94	80,176.80	328,848.30	238,774.46	160,164.46
3,016,664.02	24,419.87	2,126,357.25	133,852.85	738,230.05
72,402,188.76	107,775.40	2,651,538.34	183,870.45	42,726.99
99,547.92	.00	4,631,594.86	.00	.00
.00	.00	4,306,875.00	.00	.00
.00	.00	.00	.00	.00
373,950,719.09	6,599.99	143,976,363.22	7,696,173.64	254,565.43
$ 623,347,976.62	$ 842,555.28	$ 408,255,761.47	$ 13,440,900.06	$ 17,376,733.75
(-) 396,043.48	(-) 5,812.35	4,837,173.10	57,983.17	36,998.22
$ 622,951,933.14	$ 836,742.93	$ 413,092,934.57	$ 13,498,883.23	$ 17,413,731.97

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

FUNDS AVAILABLE	SUPREME COURT	COURT OF APPEALS	SUPERIOR COURTS	ADMINISTRATIVE OFFICE OF THE COURTS
REVENUES				
APPROPRIATION ALLOTMENTS	$ 2,413,294.00	$ 2,671,951.00	$ 19,055,053.00	$ 781,731.00
GRANTS FROM U. S. GOVERNMENT	.00	.00	130,699.99	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	192,257.39	42,730.30	1,148,116.20	1,306.35
Total Revenues	$ 2,605,551.39	$ 2,714,681.30	$ 20,333,869.19	$ 783,037.35
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	.00	.00	29.24	.00
Total Funds Available	$ 2,605,551.39	$ 2,714,681.30	$ 20,333,898.43	$ 783,037.35
EXPENDITURES				
PERSONAL SERVICES	$ 1,936,050.57	$ 2,348,464.85	$ 19,166,038.12	$ 350,031.43
REGULAR OPERATING EXPENSES	212,023.02	87,454.27	470,243.30	56,769.21
TRAVEL	22,312.62	21,805.11	352,764.61	9,313.70
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	7,538.03	.00
PUBLICATIONS AND PRINTING	.00	8,234.50	82,432.42	32,593.61
EQUIPMENT PURCHASES	101,239.63	104,264.73	6,311.50	2,000.00
COMPUTER CHARGES	.00	.00	3,420.86	.00
REAL ESTATE RENTALS	151,599.30	91,128.00	43,024.53	51,157.28
TELECOMMUNICATIONS	38,828.50	35,742.43	13,174.02	14,127.72
PER DIEM, FEES AND CONTRACTS	142,613.29	16,272.25	132,347.64	266,959.46
CAPITAL OUTLAY	.00	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	.00	.00	.00	.00
Total Expenditures	$ 2,604,666.93	$ 2,713,366.14	$ 20,277,295.03	$ 782,952.41
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	884.46	1,315.16	56,603.40	84.94
	$ 2,605,551.39	$ 2,714,681.30	$ 20,333,898.43	$ 783,037.35

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

JUDICIAL SYSTEM

APPELLATE COURT REPORTS	COURT REPORTING OF THE JUDICIAL COUNCIL, BOARD OF	JUDICIAL ADMINISTRATIVE DISTRICTS, GEORGIA	JUDICIAL QUALIFICATIONS COMMISSION	JUSTICE COURTS TRAINING COUNCIL, GEORGIA	JUVENILE COURT JUDGES, COUNCIL OF
$ 216,000.00	$ 15,486.00	$ 537,658.00	$ 48,788.00	$ 13,970.00	$ 104,384.00
.00	.00	.00	.00	.00	321,090.80
.00	.00	.00	.00	.00	.00
.00	23,229.52	.00	.00	32,633.68	.00
$ 216,000.00	$ 38,715.52	$ 537,658.00	$ 48,788.00	$ 46,603.68	$ 425,474.80
.00	.00	.00	.00	.00	.00
$ 216,000.00	$ 38,715.52	$ 537,658.00	$ 48,788.00	$ 46,603.68	$ 425,474.80
$ .00	$ 20,290.46	$ 428,083.39	$ 12,929.25	$ .00	$ 94,048.96
50.00	2,967.64	24,990.61	2,194.00	5,121.28	13,702.74
.00	352.61	28,094.92	2,577.76	.00	5,161.51
.00	.00	.00	.00	.00	.00
198,317.24	252.15	6,834.54	3,372.06	26,017.99	2,530.03
.00	184.00	3,760.81	.00	.00	933.06
.00	.00	.00	.00	.00	.00
.00	5,473.29	9,949.23	2,352.69	.00	8,919.05
.00	2,235.23	19,441.17	1,310.07	84.80	3,240.68
.00	6,960.14	16,503.33	23,728.38	15,379.61	296,938.75
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
$ 198,367.24	$ 38,715.52	$ 537,658.00	$ 48,464.21	$ 46,603.68	$ 425,474.78
17,632.76	.00	.00	323.79	.00	.02
$ 216,000.00	$ 38,715.52	$ 537,658.00	$ 48,788.00	$ 46,603.68	$ 425,474.80

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

	LABOR, DEPARTMENT OF		
FUNDS AVAILABLE	"A" INSPECTION DIVISION	"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES AND COMPREHENSIVE EMPLOYMENT AND TRAINING	LAW, DEPARTMENT OF
REVENUES			
APPROPRIATION ALLOTMENTS	$ 761,668.00	$ 3,102,379.00	$ 4,408,147.00
GRANTS FROM U. S. GOVERNMENT	.00	88,413,761.08	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	82,457.26	478,397.68
Total Revenues	$ 761,668.00	$ 91,598,597.34	$ 4,886,544.68
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	.00	207,555.77	.00
Total Funds Available	$ 761,668.00	$ 91,806,153.11	$ 4,886,544.68
EXPENDITURES			
PERSONAL SERVICES	$ 619,330.63	$ 49,968,804.37	$ 3,763,597.75
REGULAR OPERATING EXPENSES	15,005.36	4,117,259.01	254,459.16
TRAVEL	74,174.63	836,230.69	98,424.64
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00
PUBLICATIONS AND PRINTING	9,842.06	2,769.26	32,872.85
EQUIPMENT PURCHASES	9,993.00	630,109.90	17,173.10
COMPUTER CHARGES	.00	7,944.48	105,679.13
REAL ESTATE RENTALS	7,970.40	1,284,131.24	293,480.00
TELECOMMUNICATIONS	5,814.07	1,083,380.77	90,167.97
PER DIEM, FEES AND CONTRACTS	115.45	1,307,030.11	158,262.93
CAPITAL OUTLAY	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	.00	32,176,812.96	66,828.67
Total Expenditures	$ 742,245.60	$ 91,414,472.79	$ 4,880,946.20
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	19,422.40	391,680.32	5,598.48
	$ 761,668.00	$ 91,806,153.11	$ 4,886,544.68

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

	OFFENDER REHABILITATION, DEPARTMENT OF				
MEDICAL ASSISTANCE, DEPARTMENT OF	"A" OFFENDER REHABILITATION, DEPARTMENT OF	"B" PARDONS AND PAROLES, BOARD OF	"D" PROBATION DIVISION OPERATIONS	PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION	PUBLIC SAFETY, DEPARTMENT OF
$ 207,354,085.00	$ 126,209,673.00	$ 6,347,892.00	$ 17,402,293.00	$ 45,000.00	$ 47,991,292.00
448,640,136.05	727,766.21	.00	.00	.00	409,591.11
.00	.00	.00	.00	.00	.00
18,858,518.40	2,829,531.98	34.00	1,505,753.00	139,198,232.55	1,813,431.92
$ 674,852,739.45	$ 129,766,971.19	$ 6,347,926.00	$ 18,908,046.00	$ 139,243,232.55	$ 50,214,315.03
43,820,746.07	152,417.34	.00	.00	50,251,005.01	15,102.07
$ 718,673,485.52	$ 129,919,388.53	$ 6,347,926.00	$ 18,908,046.00	$ 189,494,237.56	$ 50,229,417.10
$ 6,016,009.17	$ 77,101,694.55	$ 5,243,975.89	$ 16,608,678.37	$ 3,642,942.25	$ 35,654,605.43
301,015.65	16,772,785.22	190,717.93	581,225.53	92,711.37	6,043,620.44
72,522.27	406,089.18	211,461.72	238,563.06	39,998.30	152,218.96
.00	491,078.67	92,596.14	.00	.00	1,201,456.36
238,704.91	182,434.01	16,244.80	15,417.54	105,358.11	985,057.20
17,443.42	2,096,695.16	112,445.88	196,735.64	15,288.83	359,546.18
7,225,693.73	625,699.82	9,292.39	29,998.49	1,013,471.58	2,288,795.61
290,678.25	590,499.22	142,192.68	513,509.03	189,974.76	68,832.32
193,316.81	1,046,166.66	143,491.42	257,535.61	92,925.76	593,220.21
8,820,351.85	974,050.97	87,940.24	13,135.29	9,617,133.32	408,973.70
.00	21,725.00	.00	.00	.00	27,000.00
.00	740,000.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
631,053,802.41	28,306,474.40	65,165.00	354,785.99	124,676,972.77	2,061,806.18
$ 654,229,538.47	$ 129,355,392.86	$ 6,315,524.09	$ 18,809,584.55	$ 139,486,777.05	$ 49,845,132.59
64,443,947.05	563,995.67	32,401.91	98,461.45	50,007,460.51	384,284.51
$ 718,673,485.52	$ 129,919,388.53	$ 6,347,926.00	$ 18,908,046.00	$ 189,494,237.56	$ 50,229,417.10

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1983

			SECRETARY OF STATE	
FUNDS AVAILABLE	PUBLIC SERVICE COMMISSION	REVENUE, DEPARTMENT OF	"A" SECRETARY OF STATE	"B" REAL ESTATE COMMISSION
REVENUES				
APPROPRIATION ALLOTMENTS	$ 3,734,738.00	$ 34,386,372.00	$ 12,790,102.00	$ 968,915.00
GRANTS FROM U. S. GOVERNMENT	53,949.37	.00	208,985.99	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	49,182,846.96	123,853.08	3,430.90
Total Revenues	$ 3,788,687.37	$ 83,569,218.96	$ 13,122,941.07	$ 972,345.90
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	33,921.67	.00	176.00	.00
Total Funds Available	$ 3,822,609.04	$ 83,569,218.96	$ 13,123,117.07	$ 972,345.90
EXPENDITURES				
PERSONAL SERVICES	$ 3,086,432.45	$ 22,551,979.83	$ 7,877,587.19	$ 507,642.20
REGULAR OPERATING EXPENSES	211,834.69	813,573.04	1,266,582.19	105,716.68
TRAVEL	85,789.09	824,732.23	163,534.35	11,442.04
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	58,925.74	44,488.06	37,331.80
PUBLICATIONS AND PRINTING	6,812.24	1,357,576.13	333,053.13	24,336.67
EQUIPMENT PURCHASES	4,596.00	147,652.28	60,038.95	1,986.66
COMPUTER CHARGES	56,439.00	5,696,383.28	244,200.16	139,214.29
REAL ESTATE RENTALS	191,150.96	1,191,786.01	371,044.45	33,600.00
TELECOMMUNICATIONS	76,694.92	485,146.78	243,146.16	16,183.71
PER DIEM, FEES AND CONTRACTS	66,693.48	45,466,530.34	367,490.61	66,533.75
CAPITAL OUTLAY	.00	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	1,276,000.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	.00	4,924,027.42	849,455.81	.00
Total Expenditures	$ 3,786,442.83	$ 83,518,313.08	$ 13,096,621.06	$ 943,987.80
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	36,166.21	50,905.88	26,496.01	28,358.10
	$ 3,822,609.04	$ 83,569,218.96	$ 13,123,117.07	$ 972,345.90

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1983

SUBSEQUENT INJURY TRUST FUND	TRANSPORTATION, DEPARTMENT OF	VETERANS SERVICE, STATE DEPARTMENT OF	WORKERS' COMPENSATION, STATE BOARD OF
$ .00	$ 394,097,289.00	$ 11,468,104.00	$ 4,304,311.00
.00	459,569,664.99	2,328,482.27	.00
.00	8,085,498.19	.00	.00
251,592.58	19,791,841.78	.00	30,093.82
$ 251,592.58	$ 881,544,293.96	$ 13,796,586.27	$ 4,334,404.82
.00	449,552,148.89	.00	.00
$ 251,592.58	$ 1,331,096,442.85	$ 13,796,586.27	$ 4,334,404.82
$ 147,648.45	$ 124,827,562.78	$ 3,004,498.74	$ 3,359,884.59
15,897.29	44,858,393.38	64,150.23	101,437.73
8,841.69	1,471,319.37	71,788.32	50,368.01
.00	929,939.72	.00	.00
3,606.60	712,615.27	16,962.01	41,189.21
1,887.58	3,526,556.68	42,843.66	13,545.82
1,263.11	760,913.82	.00	138,389.03
22,846.56	987,924.00	136,713.33	414,242.49
3,923.37	1,430,051.80	50,695.58	70,624.78
45,677.93	11,051,483.80	4,814.66	45,667.45
.00	596,927,427.73	.00	.00
.00	24,873,156.50	.00	.00
.00	8,430,334.90	.00	.00
.00	9,059,737.03	10,374,505.62	62,677.25
$ 251,592.58	$ 829,847,416.78	$ 13,766,972.15	$ 4,298,026.36
.00	501,249,026.07	29,614.12	36,378.46
$ 251,592.58	$ 1,331,096,442.85	$ 13,796,586.27	$ 4,334,404.82

STATE UNITS
SUMMARY OF OTHER EXPENDITURES
BY SPENDING UNITS

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND

ADMINISTRATIVE SERVICES, DEPARTMENT OF				
Rents and Maintenance Expense				
Rents (Other Than Real Estate)			$ 17,891,730.39	
Utilities				
Power, Water and Natural Gas			28,383.15	
Payments to Department of Administrative Services Fiscal Administration				
Computer Charges			2,270,896.00	
Direct Payments to Georgia Building Authority For Operations				
Per Diem, Fees and Contracts				
Contracts			2,183,400.00	
Direct Payments to Georgia Building Authority For Capital Outlay				
Per Diem, Fees and Contracts				
Contracts			1,747,711.00	
Direct Payments to Georgia Building Authority For Authority Lease Rentals				
Authority Lease Rentals			850,000.00	
Direct Payments to Georgia Building Authority For Floyd Buildings Operations				
Per Diem, Fees and Contracts				
Contracts			1,200,000.00	
Telephone Billings				
Telecommunications			27,124,341.66	
Materials for Resale				
Supplies and Materials			7,131,890.44	
Public Safety Officers Indemnity Fund				
Workers' Compensation and Indemnities			478,345.00	
Unemployment Compensation Reserve				
Workers' Compensation and Indemnities			1,551.35	$ 60,908,248.99
AGRICULTURE, DEPARTMENT OF				
Market Bulletin Postage				
Supplies and Materials			$ 520,432.00	
Athens Veterinary Laboratory Contract				
Per Diem, Fees and Contracts				
Contracts			448,019.00	
Tifton Veterinary Laboratory Contract				
Per Diem, Fees and Contracts				
Contracts			823,556.00	
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton				
Per Diem, Fees and Contracts				
Contracts			991,000.00	
Veterinary Fees				
Per Diem, Fees and Contracts				
Per Diem and Fees			511,389.75	
Indemnities				
Workers' Compensation and Indemnities			67,193.02	
Advertising Contract				
Per Diem, Fees and Contracts				
Contracts			95,000.00	
Payments to Georgia Agrirama Development Authority for Operations				
Per Diem, Fees and Contracts				
Contracts			263,613.00	
Repairs and Maintenance Projects at Minor Markets				
Other Costs				
Repairs and Maintenance	$ 283,243.94			
Rents (Other Than Real Estate)	423.50	$ 283,667.44		
Publications and Printing		50.70		
Per Diem, Fees and Contracts				
Per Diem and Fees		222.11	283,940.25	
Repairs and Maintenance Projects at Major Markets				
Repairs and Maintenance			71,416.71	
Contract - Federation of Southern Cooperatives				
Per Diem, Fees and Contracts				
Contracts			10,000.00	4,085,559.73
COMMUNITY AFFAIRS, DEPARTMENT OF				
Capital Felony Expense				
Grants to Counties, Cities and Civil Divisions			$ 50,000.00	
Grants to Area Planning and Development Commissions				
Grants to Counties, Cities and Civil Divisions			1,316,250.00	

REGULAR BUDGET FUND continued

COMMUNITY AFFAIRS, DEPARTMENT OF continued				
Local Assistance Grants				
Grants to Counties, Cities and Civil Divisions			$ 348,000.00	
Grants to Revitalization Projects				
Grants to Counties, Cities and Civil Divisions			110,000.00	
Appalachian Regional Commission Assessment				
Other Expenditures			101,388.00	
Juvenile Justice Grants				
Grants to Counties, Cities and Civil Divisions			927,043.00	
HUD-CDBG Pass-Thru Grants B82DC				
Grants to Counties, Cities and Civil Divisions			36,367,378.00	
HUD-CDBG Pass-Thru Grants B83DC				
Grants to Counties, Cities and Civil Divisions			20,566,061.00	
Juvenile Justice Pass-Thru Grants 1978				
Grants to Counties, Cities and Civil Divisions			(-) 16,367.15	
Juvenile Justice Pass-Thru Grants 1979				
Grants to Counties, Cities and Civil Divisions			(-) 15,296.72	
Juvenile Justice Pass-Thru Grants 1980				
Grants to Counties, Cities and Civil Divisions			(-) 116,911.69	
Juvenile Justice Pass-Thru Grants 1981				
Grants to Counties, Cities and Civil Divisions			196,059.69	$ 59,833,604.13
CONSERVATION:				
FORESTRY COMMISSION, GEORGIA				
Contractual Research				
Other Costs				
Motor Vehicle Expenses	$ 133.18			
Supplies and Materials	2,285.54	$ 2,418.72		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 5,097.04			
Contracts	315,012.12	320,109.16	$ 322,527.88	
Ware County Grant				
Grants to Counties, Cities and Civil Divisions			60,000.00	
Wood Energy Program				
Personal Services				
Salaries and Wages	$ 100,109.80			
Employer's Contributions for:				
F.I.C.A.	5,456.64			
Retirement	12,139.48			
Health Insurance	5,328.99			
Unemployment Compensation Insurance	249.32			
Personal Liability Insurance	14.00	$ 123,298.23		
Other Costs				
Motor Vehicle Expenses	$ 3,697.58			
Supplies and Materials	110,939.28			
Repairs and Maintenance	86,828.05			
Power, Water and Natural Gas	295.00			
Rents (Other Than Real Estate)	1,831.37			
Insurance and Bonding	920.00			
Workers' Compensation and Indemnities	309.70			
Assessments by Merit System	265.76			
Other Expenditures	1,866.38	206,953.12		
Travel		3,437.85		
Publications and Printing		3,461.25		
Equipment Purchases		8,247.38		
Telecommunications		1,053.53		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 18,802.94			
Contracts	160,751.06	179,554.00	526,005.36	
Payments to the University of Georgia, School of Forestry for Forest Research				
Per Diem, Fees and Contracts				
Contracts			75,000.00	983,533.24
ATURAL RESOURCES, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 293,500.31	
Land and Water Conservation Grants				
Grants to Counties, Cities and Civil Divisions			1,815,171.62	
Recreation Grants				
Grants to Counties, Cities and Civil Divisions			551,000.00	

REGULAR BUDGET FUND continued

CONSERVATION: continued		
NATURAL RESOURCES, DEPARTMENT OF continued		
Water and Sewer Grants		
Grants to Counties, Cities and Civil Divisions	$ 3,125,000.00	
Solid Waste Grants		
Grants to Counties, Cities and Civil Divisions	1,500,000.00	
Contract with U. S. Geological Survey for Ground Water Resources Survey		
Per Diem, Fees and Contracts		
Contracts	250,437.00	
Contract with U. S. Geological Survey for Topographic Maps		
Per Diem, Fees and Contracts		
Contracts	125,000.00	
Capital Outlay - Hatchery Renovation		
Capital Outlay	7,996.93	
Capital Outlay - Repairs and Maintenance		
Capital Outlay	1,487,298.00	
Capital Outlay - Shop Stock		
Capital Outlay	295,741.92	
Capital Outlay - Heritage Trust		
Capital Outlay	434,575.96	
Cost of Material for Resale		
Supplies and Materials	843,115.21	
Payments to Lake Lanier Islands Development Authority		
Per Diem, Fees and Contracts		
Contracts	857,115.00	
Payments to Jekyll Island State Park Authority		
Per Diem, Fees and Contracts		
Contracts	938,061.00	
Contract - Special Olympics, Inc.		
Per Diem, Fees and Contracts		
Contracts	186,000.00	
Georgia Sports Hall of Fame		
Per Diem, Fees and Contracts		
Contracts	50,000.00	
Payments to Georgia Hazardous Waste Management Authority		
Per Diem, Fees and Contracts		
Contracts	76,000.00	
Capital Outlay - User Fee Enhancements		
Capital Outlay	1,142,102.37	
Capital Outlay - Buoy Maintenance		
Capital Outlay	12,186.95	
Capital Outlay - Consolidated Maintenance		
Capital Outlay	238,048.15	
Technical Assistance Contract		
Per Diem, Fees and Contracts		
Contracts	100,000.00	
Historic Preservation Grants		
Grants to Counties, Cities and Civil Divisions	190,216.00	
Tybee Island - Governor's Emergency Fund		
Grants to Counties, Cities and Civil Divisions	20,000.00	$ 14,538,566.42
DEFENSE, DEPARTMENT OF		
Utilities		
Power, Water and Natural Gas	$ 1,195,516.83	
National Guard Units Grants		
Grants to Counties, Cities and Civil Divisions	362,140.00	
Georgia Military Institute Grant		
Grants to Counties, Cities and Civil Divisions	15,000.00	
Civil Air Patrol Contract		
Per Diem, Fees and Contracts		
Contracts	40,000.00	
Local Civil Defense Grants - Project Application		
Grants to Counties, Cities and Civil Divisions	43,800.19	
Repairs and Renovations		
Repairs and Maintenance	148,559.28	1,805,016.30

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

EDUCATION:		
EDUCATION, DEPARTMENT OF		
"A" EDUCATION, DEPARTMENT OF		
Utilities		
Power, Water and Natural Gas		$ 30,277.06
APEG Grants:		
Salaries of Instructional Personnel (Sec. 10(a) (1) and 10(a) (2)) (Code Section 20-2-157(a))		
Grants to Counties, Cities and Civil Divisions	$ 576,122,279.33	
Salaries of Instructional Personnel (Sec. 5) (Code Section 20-2-152)		
Grants to Counties, Cities and Civil Divisions	99,468,021.84	
Salaries of Instructional Personnel		
Grants to Counties, Cities and Civil Divisions	23,860,269.16	
Salaries of Student Supportive Personnel		
Grants to Counties, Cities and Civil Divisions	23,834,439.29	
Salaries of Administrative and Supervisory Personnel		
Grants to Counties, Cities and Civil Divisions	68,274,096.32	
Special Education Leadership Personnel		
Grants to Counties, Cities and Civil Divisions	3,125,040.62	
Instructional Media		
Grants to Counties, Cities and Civil Divisions	19,947,383.76	
Instructional Equipment		
Grants to Counties, Cities and Civil Divisions	694,932.96	
Maintenance and Operation		
Grants to Counties, Cities and Civil Divisions	93,880,934.52	
Sick and Personal Leave		
Grants to Counties, Cities and Civil Divisions	5,540,664.00	
Travel		
Grants to Counties, Cities and Civil Divisions	1,018,366.56	
Pupil Transportation - Regular		
Grants to Counties, Cities and Civil Divisions	80,962,514.57	
Isolated Schools		
Grants to Counties, Cities and Civil Divisions	514,887.06	997,243,829.99
Non-APEG Grants:		
Education of Children of Low-Income Families		
Grants to Counties, Cities and Civil Divisions	$ 78,881,877.55	
Teacher Retirement		
Grants to Counties, Cities and Civil Divisions	101,945,626.84	
Instructional Services for the Handicapped		
Grants to Counties, Cities and Civil Divisions	24,053,999.58	
Preparation of Professional Personnel in Education of Handicapped Children		
Grants to Counties, Cities and Civil Divisions	51,605.00	
Tuition for the Multihandicapped		
Grants to Counties, Cities and Civil Divisions	1,000,993.67	
Severely Emotionally Disturbed		
Grants to Counties, Cities and Civil Divisions	15,656,725.00	
Compensatory Education		
Grants to Counties, Cities and Civil Divisions	15,850,330.00	
School Lunch (Federal)		
Grants to Counties, Cities and Civil Divisions	101,118,180.27	
School Lunch (State)		
Grants to Counties, Cities and Civil Divisions	14,505,170.20	

REGULAR BUDGET FUND continued

EDUCATION: continued	
EDUCATION, DEPARTMENT OF continued	
"A" EDUCATION, DEPARTMENT OF continued	
Non-APEG Grants: continued	
Supplementary Education Centers and Services	
Grants to Counties, Cities and Civil Divisions	$ 57,471.00
Staff Development	
Grants to Counties, Cities and Civil Divisions	750,978.31
Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification	
Grants to Counties, Cities and Civil Divisions	3,474,755.00
Cooperative Educational Service Agencies	
Grants to Counties, Cities and Civil Divisions	3,719,735.28
Superintendents' Salaries	
Grants to Counties, Cities and Civil Divisions	4,804,634.86
High School Program	
Grants to Counties, Cities and Civil Divisions	25,343,242.65
Area Vocational-Technical Schools	
Grants to Counties, Cities and Civil Divisions	55,618,597.35
Junior College Vocational Program	
Grants to Counties, Cities and Civil Divisions	2,246,160.26
Quick Start Program	
Grants to Counties, Cities and Civil Divisions	3,138,720.00
Comprehensive Employment and Training	
Grants to Counties, Cities and Civil Divisions	1,896,898.92
Vocational Research and Curriculum	
Grants to Counties, Cities and Civil Divisions	477,394.00
Adult Education	
Grants to Counties, Cities and Civil Divisions	3,283,148.85
Salaries and Travel of Public Librarians	
Grants to Counties, Cities and Civil Divisions	4,217,306.78
Public Library Materials	
Grants to Counties, Cities and Civil Divisions	4,052,051.89
Talking Book Centers	
Grants to Counties, Cities and Civil Divisions	666,258.00
Public Library Maintenance and Operation	
Grants to Counties, Cities and Civil Divisions	2,670,189.80
Public Library Construction	
Grants to Counties, Cities and Civil Divisions	400,000.00
Instructional Aides	
Grants to Counties, Cities and Civil Divisions	9,671,300.00
Teacher Health Insurance	
Grants to Counties, Cities and Civil Divisions	33,725,294.26
Capital Outlay	
Grants to Counties, Cities and Civil Divisions	75,000.00
Grants to Local School Systems for Educational Purposes (Act 562)	
Grants to Counties, Cities and Civil Divisions	75,000,000.00
Salaries of Extended Pre-School Personnel	
Grants to Counties, Cities and Civil Divisions	10,330,409.00
Career Education	
Grants to Counties, Cities and Civil Divisions	138,870.00
Nutrition Education	
Grants to Counties, Cities and Civil Divisions	77,279.34

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

EDUCATION: continued				
EDUCATION, DEPARTMENT OF continued				
"A" EDUCATION, DEPARTMENT OF continued				
Non-APEG Grants: continued				
Child Care Lunch Program (Federal)				
Grants to Counties, Cities and Civil Divisions	$ 7,870,044.36			
Special Project Grant				
Grants to Counties, Cities and Civil Divisions	172,436.00			
Transitional Program for Refugee Children				
Grants to Counties, Cities and Civil Divisions	172,191.18	$ 607,114,875.20		
Chapter II - Block Grant Flow Through				
Grants to Counties, Cities and Civil Divisions		8,680,926.00	$ 1,613,069,908.25	
"B" INSTITUTIONS				
Utilities				
Power, Water and Natural Gas			1,447,005.86	$ 1,614,516,914.11
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND				
Payments to Employees' Retirement System				
Grants to Counties, Cities and Civil Divisions			$ 160,000.00	
Employer Contributions				
Grants to Counties, Cities and Civil Divisions			11,818,100.00	11,978,100.00
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF				
"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS				
Teachers' Retirement				
Grants to Counties, Cities and Civil Divisions		$ 51,939,782.23		
Grants to Colleges				
Grants to Counties, Cities and Civil Divisions		453,381,947.00	$ 505,321,729.23	
"B" REGENTS' CENTRAL OFFICE				
Southern Regional Education Board Payments				
Per Diem, Fees and Contracts Contracts		$ 4,183,450.00		
Medical Scholarships				
Tuition and Scholarships		532,500.00		
Regents Opportunity Grants				
Per Diem, Fees and Contracts Contracts		500,000.00		
Regents Scholarships				
Tuition and Scholarships		200,000.00		
Grants to Junior Colleges				
Grants to Counties, Cities and Civil Divisions		6,485,668.00		
Rental Payments to Georgia Military College				
Per Diem, Fees and Contracts Contracts		190,000.00	12,091,618.00	517,413,347.23
STUDENT FINANCE COMMISSION, GEORGIA				
Payment of Interest and Fees				
Tuition and Scholarships			$ 376,500.00	
Guaranteed Educational Loans				
Tuition and Scholarships			653,496.00	
Tuition and Equalization Grants				
Tuition and Scholarships			10,925,000.00	
Student Incentive Grants				
Tuition and Scholarships			2,570,100.00	
Law Enforcement Personnel Dependents' Grants				
Tuition and Scholarships			27,000.00	
North Georgia College ROTC Grants				
Tuition and Scholarships			137,050.00	
Georgia Military Scholarship Grants				
Tuition and Scholarships			42,000.00	14,731,146.00

REGULAR BUDGET FUND continued

EDUCATION: continued				
TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND				
Postage				
Supplies and Materials			$ 88,929.63	
Floor Fund for Local Retirement Systems				
Grants to Counties, Cities and Civil Divisions			1,318,235.80	
Cost of Living Increases for Local Retirement System Members				
Grants to Counties, Cities and Civil Divisions			686,784.88	$ 2,093,950.31
EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND				
Postage				
Supplies and Materials				60,316.00
GOVERNOR, OFFICE OF THE:				
GOVERNOR'S OFFICE				
Transition Allowance				
Personal Services				
Salaries and Wages	$ 38,378.07			
Employer's Contributions for:				
F.I.C.A.	2,571.38			
Retirement	5,916.22			
Health Insurance	2,524.27	$ 49,389.94		
Other Costs				
Rents (Other Than Real Estate)		464.00		
Travel		141.34	$ 49,995.28	
Mansion Allowance				
Other Expenditures			40,000.00	
Intern Stipends and Travel				
Other Expenditures			245,085.40	335,080.68
PLANNING AND BUDGET, OFFICE OF				
Art Grants - State Funds				
Grants to Counties, Cities and Civil Divisions			$ 1,342,806.00	
Art Grants - Federal Funds				
Grants to Counties, Cities and Civil Divisions			315,232.67	
Art Grants - Donations				
Grants to Counties, Cities and Civil Divisions			44,082.85	
Art Grants - Governor's Emergency Fund				
Grants to Counties, Cities and Civil Divisions			86,000.00	1,788,121.52
HIGHWAY SAFETY, OFFICE OF				
Postage				
Supplies and Materials				3,001.21
HUMAN RESOURCES, DEPARTMENT OF				
"A" DEPARTMENTAL OPERATIONS				
Utilities				
Power, Water and Natural Gas		$ 852,855.93		
Postage				
Supplies and Materials		1,185,390.41		
Grants for Regional Prenatal and Postnatal Care Programs				
Grants to Counties, Cities and Civil Divisions		3,879,000.00		
Crippled Children Benefits				
Direct Benefits - Medical Care and Public Assistance	$ 3,176,557.55			
Per Diem, Fees and Contracts				
Contracts	732,000.00	3,908,557.55		
Kidney Disease Benefits				
Direct Benefits - Medical Care and Public Assistance		327,544.85		
Cancer Control Benefits				
Direct Benefits - Medical Care and Public Assistance		1,287,935.80		
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants				
Direct Benefits - Medical Care and Public Assistance		3,700,303.74		
Family Planning Benefits				
Direct Benefits - Medical Care and Public Assistance		296,430.53		
Benefits for Midwifery Program				
Direct Benefits - Medical Care and Public Assistance		197,060.00		

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

HUMAN RESOURCES, DEPARTMENT OF continued

"A" DEPARTMENTAL OPERATIONS continued

Grant-in-Aid to Counties		
Grants to Counties, Cities and Civil Divisions		$ 31,888,080.40
Work Incentive Benefits		
Direct Benefits - Medical Care and Public Assistance		352,736.68
Grants to Fulton County for 24-hour Emergency Social Services		
Grants to Counties, Cities and Civil Divisions		173,400.00
Benefits for Child Care		
Direct Benefits - Medical Care and Public Assistance		14,702,150.81
Homemaker Meals		
Grants to Counties, Cities and Civil Divisions		84,722.16
Chatham County Homemaker Project		
Grants to Counties, Cities and Civil Divisions		409,835.47
Douglas County Homemaker Project		
Grants to Counties, Cities and Civil Divisions		104,801.79
Fulton County Homemaker Project		
Grants to Counties, Cities and Civil Divisions		279,782.00
Grants for Nephrology Centers		
Grants to Counties, Cities and Civil Divisions		210,000.00
Case Services		
Direct Benefits - Medical Care and Public Assistance		14,737,614.19
E.S.R.P. Case Services		
Direct Benefits - Medical Care and Public Assistance		25,583.10
SSI-Supplement Benefits		
Direct Benefits - Medical Care and Public Assistance		7,800.00
AFDC Benefits		
Direct Benefits - Medical Care and Public Assistance		184,911,296.24
Local Services Benefits Payments Grants		
Grants to Counties, Cities and Civil Divisions	$ 57,971,265.14	
Per Diem, Fees and Contracts Contracts	62,276.19	58,033,541.33
Grants to Counties for Social Services		
Grants to Counties, Cities and Civil Divisions		44,584,272.11
Contract with Vocational Rehabilitation Community Facilities		
Per Diem, Fees and Contracts Contracts		3,804,093.99
Contract for the Purchase of Clotting Factor for the Hemophilia Program		
Per Diem, Fees and Contracts Contracts		100,000.00
Contract with the Affirmative Industries		
Per Diem, Fees and Contracts Contracts		105,000.00
Institutional Repairs and Maintenance		
Repairs and Maintenance	$ 274,031.49	
Per Diem, Fees and Contracts Per Diem and Fees	88,523.40	362,554.89
Contract with Emory University for Arthritis Research		
Per Diem, Fees and Contracts Contracts		200,000.00
Grant for Epilepsy Program		
Per Diem, Fees and Contracts Contracts		62,709.69
Grant to Grady Hospital for Cystic Fibrosis Program		
Grants to Counties, Cities and Civil Divisions		40,000.00
Contract for Scoliosis Screening		
Per Diem, Fees and Contracts Contracts		40,000.00
Menninger Group Homes		
Per Diem, Fees and Contracts Contracts		293,000.00

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

HUMAN RESOURCES, DEPARTMENT OF continued		
"A" DEPARTMENTAL OPERATIONS continued		
Contract - Georgia Advocacy Office, Inc.		
Per Diem, Fees and Contracts		
Contracts	$ 204,250.00	
Grant for Teenage Pregnancy Prevention Program		
Grants to Counties, Cities and Civil Divisions	249,962.77	
Contract - Cancer Research at Emory		
Per Diem, Fees and Contracts		
Contracts	111,000.00	
Contract - Macon-Bibb County Hospital Authority		
Per Diem, Fees and Contracts		
Contracts	2,000,000.00	
Cerebral Palsy Contract		
Per Diem, Fees and Contracts		
Contracts	136,500.00	
Grants to Counties for Metabolic Disorders		
Screening and Testing		
Grants to Counties, Cities and Civil Divisions	41,012.90	
Crippled Children's Clinics		
Direct Benefits - Medical Care and Public Assistance	59,939.76	$ 373,950,719.09
"B" HEALTH PLANNING AND DEVELOPMENT, STATE		
Postage		
Supplies and Materials		6,599.99
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS		
Utilities		
Power, Water and Natural Gas	$ 13,498,999.51	
Postage		
Supplies and Materials	193,265.99	
Grants to County-Owned Detention Centers		
Grants to Counties, Cities and Civil Divisions	2,218,125.00	
Drug Abuse Contracts		
Per Diem, Fees and Contracts		
Contracts	923,538.96	
Day Care Centers for the Mentally Retarded		
Per Diem, Fees and Contracts		
Contracts	47,682,367.64	
MR Day Care Center Motor Vehicle Purchases		
Motor Vehicle Equipment Purchases	607,765.45	
Supportive Living Staff		
Grants to Counties, Cities and Civil Divisions	1,323,022.06	
Supportive Living Benefits		
Grants to Counties, Cities and Civil Divisions	4,307,220.93	
Georgia State Foster Grandparent/Senior Companion Program		
Per Diem, Fees and Contracts		
Contracts	514,000.00	
Community Mental Health Center Services		
Grants to Counties, Cities and Civil Divisions	56,985,903.47	
Project Rescue		
Per Diem, Fees and Contracts		
Contracts	263,807.00	
Project ARC		
Per Diem, Fees and Contracts		
Contracts	163,332.00	
Project Friendship		
Per Diem, Fees and Contracts		
Contracts	228,345.45	
Group Homes for Autistic Children		
Grants to Counties, Cities and Civil Divisions	250,966.29	
Uniform Alcoholism Projects		
Grants to Counties, Cities and Civil Divisions	2,428,728.03	
Child Care Benefits		
Grants to Counties, Cities and Civil Divisions	11,540.06	

REGULAR BUDGET FUND continued

HUMAN RESOURCES, DEPARTMENT OF continued			
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS continued			
Community Mental Retardation Staff			
Grants to Counties, Cities and Civil Divisions	$ 2,881,481.32		
Community Mental Retardation Residential Services			
Grants to Counties, Cities and Civil Divisions	9,387,287.39		
Grant for DeKalb County Mental Retardation Project			
Grants to Counties, Cities and Civil Divisions	57,666.67		
Grant for Chatham County Mental Retardation Project			
Grants to Counties, Cities and Civil Divisions	49,000.00	$ 143,976,363.22	$ 517,933,682.30
INDUSTRY AND TRADE, DEPARTMENT OF			
Postage			
Supplies and Materials		$ 137,723.64	
Local Welcome Center Contracts			
Per Diem, Fees and Contracts			
Contracts		95,000.00	
Advertising			
Per Diem, Fees and Contracts			
Contracts		743,000.00	
Georgia Ports Authority -			
Authority Lease Rentals			
Authority Lease Rentals		2,605,000.00	
Georgia Ports Authority -			
General Obligation Bond Payments			
General Obligation Debt Sinking Fund		3,500,000.00	
Historic Chattahoochee Commission Contract			
Per Diem, Fees and Contracts			
Contracts		40,000.00	
Atlanta Council for International Visitors			
Per Diem, Fees and Contracts			
Contracts		25,000.00	
Waterway Development in Georgia			
Per Diem, Fees and Contracts			
Contracts		25,000.00	
Georgia Music Week Promotion			
Per Diem, Fees and Contracts			
Contracts		20,000.00	
Georgia World Congress Center			
Operating Expenses			
Per Diem, Fees and Contracts			
Contracts		185,500.00	
International Council of Georgia, Inc.			
Per Diem, Fees and Contracts			
Contracts		14,950.00	
Georgia Semiquincentenary Commission			
Per Diem, Fees and Contracts			
Contracts		105,000.00	
Metro Chambers Executive Council			
Per Diem, Fees and Contracts			
Contracts		200,000.00	7,696,173.64
INVESTIGATION, GEORGIA BUREAU OF			
Evidence Purchased			
Other Expenditures		$ 203,771.53	
Postage			
Supplies and Materials		50,793.90	254,565.43
LABOR, DEPARTMENT OF			
"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES AND COMPREHENSIVE EMPLOYMENT AND TRAINING			
Per Diem, Fees and Contracts (CETA)			
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 5,834.69		
Contracts	26,175.97	$ 32,010.66	
W.I.N. Grants			
Direct Benefits - Medical Care and Public Assistance		153,567.94	
CETA Direct Benefits			
Direct Benefits - Medical Care and Public Assistance		31,991,234.36	32,176,812.96
LAW, DEPARTMENT OF			
Books for State Library			
Equipment Purchases			66,828.67

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

MEDICAL ASSISTANCE, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 800,108.75	
Medicaid Benefits				
Direct Benefits - Medical Care and Public Assistance			564,296,527.02	
Payments to Counties for Mental Health				
Grants to Counties, Cities and Civil Divisions			7,911,987.07	
Audits Contracts				
Per Diem, Fees and Contracts Contracts			336,486.92	
Medicaid Benefits Reserve (1980)				
Direct Benefits - Medical Care and Public Assistance			(-) 1,415,519.26	
Medicaid Benefits Reserve (1981)				
Direct Benefits - Medical Care and Public Assistance			(-) 2,589,629.93	
Medicaid Benefits Reserve (1982)				
Direct Benefits - Medical Care and Public Assistance			60,069,170.33	
Adult Emergency Dental Services Reserve (1980)				
Direct Benefits - Medical Care and Public Assistance			(-) 44.06	
Payments to Counties for Mental Health Reserve (1980)				
Grants to Counties, Cities and Civil Divisions			(-) 1,279.79	
Payments to Counties for Mental Health Reserve (1982)				
Grants to Counties, Cities and Civil Divisions			1,645,995.36	$ 631,053,802.41
OFFENDER REHABILITATION, DEPARTMENT OF				
"A" OFFENDER REHABILITATION, DEPARTMENT OF				
Utilities				
Power, Water and Natural Gas		$ 5,468,390.99		
Payments to Central State Hospital for Meals				
Per Diem, Fees and Contracts Contracts		2,116,795.16		
Payments to Central State Hospital for Utilities				
Per Diem, Fees and Contracts Contracts		814,366.55		
Payments to Jails for State Prisoner Medical Costs				
Grants to Counties, Cities and Civil Divisions		107,953.71		
Court Costs				
Per Diem, Fees and Contracts Per Diem and Fees		594,369.90		
Inmate Release Funds				
Other Expenditures		846,494.69		
Revolving Fund for County Workcamp Construction				
Grants to Counties, Cities and Civil Divisions		150,000.00		
County Subsidy				
Grants to Counties, Cities and Civil Divisions		6,632,983.00		
County Subsidy for Jails				
Grants to Counties, Cities and Civil Divisions		889,215.00		
Grants for County Workcamp Construction				
Grants to Counties, Cities and Civil Divisions		182,500.00		
Health Service Purchases				
Other Costs				
Supplies and Materials	$ 1,496,901.05			
Per Diem, Fees and Contracts				
Per Diem and Fees	3,492,009.47			
Contracts	4,785,041.40	9,773,951.92		
Central Repair Fund				
Other Costs				
Repairs and Maintenance	$ 671,719.67			
Equipment Purchases	32,133.81			
Per Diem, Fees and Contracts				
Per Diem and Fees	3,600.00	707,453.48		

REGULAR BUDGET FUND continued

OFFENDER REHABILITATION, DEPARTMENT OF continued				
"A" OFFENDER REHABILITATION, DEPARTMENT OF continued				
Payments to the Medical Association of Georgia for Jail and Prison Health Care Certification				
Per Diem, Fees and Contracts				
Contracts		$ 22,000.00	$ 28,306,474.40	
"B" PARDONS AND PAROLES, BOARD OF				
County Jail Subsidy				
Grants to Counties, Cities and Civil Divisions			65,165.00	
"D" PROBATION DIVISION OPERATIONS				
Utilities				
Power, Water and Natural Gas		$ 198,764.92		
Grants for Independent Probation Systems				
Grants to Counties, Cities and Civil Divisions		156,021.07	354,785.99	$ 28,726,425.39
PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION				
Postage				
Supplies and Materials			$ 140,750.00	
Health Insurance Claim Payments				
Other Expenditures			124,536,222.77	124,676,972.77
PUBLIC SAFETY, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 488,245.94	
Conviction Reports				
Other Expenditures			180,000.00	
Peace Officers Training Grant				
Grants to Counties, Cities and Civil Divisions			1,393,560.24	2,061,806.18
REVENUE, DEPARTMENT OF				
County Tax Officials/Retirement and FICA				
Grants to Counties, Cities and Civil Divisions			$ 894,370.00	
Grants to Counties/Appraisal Staff				
Grants to Counties, Cities and Civil Divisions			1,227,849.36	
Motor Vehicle Tag Purchases				
Supplies and Materials			1,077,999.26	
Motor Vehicle Decal Purchases				
Supplies and Materials			33,500.00	
Postage				
Supplies and Materials			1,690,308.80	4,924,027.42
SECRETARY OF STATE				
"A" SECRETARY OF STATE				
Election Expenses				
Personal Services				
Salaries and Wages	$ 27,401.36			
Employer's Contributions for:				
F.I.C.A.	468.59	$ 27,869.95		
Other Costs				
Motor Vehicle Expenses	$ 1,257.71			
Supplies and Materials	43,400.75			
Repairs and Maintenance	4,680.87			
Rents (Other Than Real Estate)	7,381.65			
Insurance and Bonding	70.00			
Other Expenditures	47,049.43	103,840.61		
Travel		1,924.93		
Publications and Printing		198,249.35		
Equipment Purchases		6,851.00		
Computer Charges		226,610.14		
Telecommunications		4,766.63		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 10,066.86			
Contracts	18,235.66	28,302.52	$ 598,415.13	
Postage				
Supplies and Materials			251,040.68	849,455.81
TRANSPORTATION, DEPARTMENT OF				
Mass Transit Grants				
Per Diem, Fees and Contracts				
Contracts			$ 4,760,864.31	
Harbor Maintenance Payments				
Per Diem, Fees and Contracts				
Contracts			454,000.00	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued				
TRANSPORTATION, DEPARTMENT OF continued				
Capital Outlay - Airport Development				
Capital Outlay			$ 664,445.33	
Capital Outlay - Airport Operational Improvements				
Capital Outlay			1,075,058.03	
Capital Outlay - Airport Approach Aid				
Capital Outlay			267,069.75	
Eugene Talmadge Memorial Bridge Study				
Personal Services				
Salaries and Wages		$ 66,660.98		
Other Costs				
Motor Vehicle Expenses	$ 3,924.15			
Supplies and Materials	211.62			
Repairs and Maintenance	40.00			
Power, Water and Natural Gas	31.30			
Other Expenditures	2,873.74	7,080.81		
Travel		2,569.25		
Publications and Printing		980.35		
Telecommunications		42.50		
Per Diem, Fees and Contracts				
Per Diem and Fees		110,350.00	187,683.89	
Geodetic Control				
Personal Services				
Salaries and Wages		$ 93,430.38		
Other Costs				
Motor Vehicle Expenses	$ 12,515.13			
Supplies and Materials	4,442.38			
Power, Water and Natural Gas	849.19			
Assessments by Merit System	416.00	18,222.70		
Travel		15,083.19		
Telecommunications		1,154.01		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 147,860.00			
Contracts	20,000.00	167,860.00	295,750.28	
Capital Outlay - Paving State and Local School and State Institutions				
Capital Outlay			770,856.18	
Capital Outlay - Paving State Parks and Historic Sites				
Capital Outlay			505,905.07	
Capital Outlay - Paving Farmers Markets				
Capital Outlay			41,751.14	
Railroad Grade Separation				
Personal Services				
Salaries and Wages		$ 17,485.11		
Other Costs				
Supplies and Materials		4,900.48		
Per Diem, Fees and Contracts				
Per Diem and Fees		13,967.46	36,353.05	$ 9,059,737.03
VETERANS SERVICE, STATE DEPARTMENT OF				
Postage				
Supplies and Materials			$ 30,789.77	
Operating Expense/Payments to Central State Hospital				
Per Diem, Fees and Contracts				
Contracts			7,199,698.20	
Operating Expense/Payments to Medical College of Georgia				
Per Diem, Fees and Contracts				
Contracts			3,098,419.00	
Regular Operating Expenses for Projects				
Repairs and Maintenance			45,598.65	10,374,505.62
WORKERS' COMPENSATION, STATE BOARD OF				
Postage				
Supplies and Materials				62,677.25
				$ 3,674,991,978.75
REVENUE SHARING FUNDS				
EDUCATION:				
EDUCATION, DEPARTMENT OF				
"A" EDUCATION, DEPARTMENT OF				
Non-APEG Grants:				
Teacher Retirement				
Grants to Counties, Cities and Civil Divisions				$ 1,080,986.18
				$ 3,676,072,964.93

STATE REVENUE COLLECTIONS FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BY SPENDING UNITS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1983

		STATE	
STATE UNIT	CASH BALANCE JULY 1, 1982	TAXES, FINES AND FORFEITS	RENTS ON INVESTMENT PROPERTIES
Administrative Services, Department of	$ 484,508.32	$ .00	$ 3,956,874.29
Agriculture, Department of	242,288.88	8,975.00	.00
Audits, Department of	31,035.38	.00	.00
Banking and Finance, Department of	.00	13,816.00	.00
Comptroller General	(-) 1,070.20	72,165,571.49	.C0
Conservation:			
Natural Resources, Department of	20,705.00	10,656,762.10	.00
Soil and Water Conservation Committee, State	.00	.00	.00
Education:			
Education, Department of	.00	.00	.00
Regents of the University System of Georgia, Board of	.00	.00	.00
Employees' Retirement System	.00	.00	.00
Governor, Office of the:			
Planning and Budget, Office of	75.00	.00	.00
Human Resources, Department of	182,605.21	.00	.00
Industry and Trade, Department of	.00	.00	.00
Investigation, Georgia Bureau of	7,520.75	24,200.00	.00
Judicial System:			
Supreme Court	63,050.69	.00	.00
Court of Appeals	.00	.00	.00
Appellate Court Reports	.00	.00	.00
Labor, Department of	5,100.00	746,658.94	.00
Law, Department of	.00	.00	.00
Offender Rehabilitation, Department of	343,450.80	.00	.00
Public Safety, Department of	.00	4,453,498.50	.00
Public Service Commission	13,231.00	.00	.00
Revenue, Department of	123,396.30	3,382,463,931.41	.00
Secretary of State	6,043.85	.00	.00
Transportation, Department of	2,240.00	.00	.00
Workers' Compensation, State Board of	.00	.00	.00
	$ 1,524,180.98	$ 3,470,533,413.44	$ 3,956,874.29

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1983

REVENUE COLLECTIONS			DISBURSEMENTS	
INTEREST EARNED	EARNINGS FROM FEES, RENTS AND SALES FOR SERVICES	TOTAL	TRANSFERS TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	CASH BALANCE JUNE 30, 1983
$ 47,737,275.32	$ 828,402.55	$ 52,522,552.16	$ 52,965,957.95	$ 41,102.53
.00	3,697,406.90	3,706,381.90	3,681,655.00	267,015.78
.00	188,545.71	188,545.71	207,770.25	11,810.84
.00	3,153,883.14	3,167,699.14	3,167,699.14	.00
.00	475,039.79	72,640,611.28	72,637,767.89	1,773.19
.00	24,815.50	10,681,577.60	10,665,740.70	36,541.90
.00	1,665.00	1,665.00	1,665.00	.00
.00	9,734.00	9,734.00	9,732.00	2.00
57,905.78	195,646.69	253,552.47	253,552.47	.00
.00	3,196,000.00	3,196,000.00	3,196,000.00	.00
.00	2,822.63	2,822.63	2,897.63	.00
267.14	11,230,536.07	11,230,803.21	10,822,624.35	590,784.07
.00	75,313.43	75,313.43	75,313.43	.00
.00	42,046.25	66,246.25	68,396.75	5,370.25
.00	194,438.75	194,438.75	195,533.75	61,955.69
.00	51,149.00	51,149.00	51,149.00	.00
.00	3,043.73	3,043.73	3,043.73	.00
.00	.00	746,658.94	751,758.94	.00
.00	50,421.60	50,421.60	50,421.60	.00
.00	319,365.57	319,365.57	638,255.52	24,560.85
.00	2,957,093.13	7,410,591.63	7,410,591.63	.00
.00	2,513,990.00	2,513,990.00	2,524,851.00	2,370.00
.00	6,838,994.60	3,389,302,926.01	3,389,263,313.95	163,008.36
.00	9,532,383.18	9,532,383.18	9,536,543.94	1,883.09
.00	30.00	30.00	2,270.00	.00
.00	4,185,529.17	4,185,529.17	4,185,529.17	.00
$ 47,795,448.24	$ 49,768,296.39	$ 3,572,054,032.36	$ 3,572,370,034.79	$ 1,208,178.55

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA

GENERAL OBLIGATION DEBT SINKING FUND

YEAR ENDED JUNE 30, 1983

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

COMBINED BALANCE SHEET - ALL FUNDS

JUNE 30, 1983

ASSETS	GOVERNMENTAL FUND TYPE DEBT SERVICE	GENERAL LONG-TERM DEBT	TOTAL (Memorandum Only)
CURRENT ASSETS			
Cash in Banks	$ 10,249.47		$ 10,249.47
Investments	17,747,525.59		17,747,525.59
Amount Available in Debt Service Fund		$ 17,757,775.06	17,757,775.06
Total Current Assets	$ 17,757,775.06	$ 17,757,775.06	$ 35,515,550.12
DEFERRED ASSETS			
Funds to be provided from future Appropriations in accordance with Article VII, Section IV, Paragraph III of the Constitution of the State of Georgia for Retirement of Bonds (1)		971,192,224.94	971,192,224.94
Total Assets	$ 17,757,775.06	$ 988,950,000.00	$ 1,006,707,775.06
LIABILITIES AND FUND EQUITY			
LIABILITIES			
General Obligation Bonds Payable		$ 988,950,000.00	$ 988,950,000.00
FUND EQUITY			
Fund Balance Reserved for Debt Service	$ 17,757,775.06		17,757,775.06
Total Liabilities and Fund Equity	$ 17,757,775.06	$ 988,950,000.00	$ 1,006,707,775.06

Note: (1) The $971,192,224.94 shown above is only that portion of the appropriations to be provided in future periods to offset the principal of outstanding bonded indebtedness. Additional appropriations will be made to provide for payment of interest as the interest becomes due.

Special Note: The Bond Proceeds Fund and Construction Fund are included in the audit report of the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

DEBT SERVICE FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1983

CASH RECEIPTS

REVENUES		
OTHER REVENUES RETAINED		
From General Obligation Debt Sinking Fund - Budget Funds		$ 88,126,659.61
Discount on Bonds Retired in Advance of Due Date	$ 4,462,393.70	
Less: Accrued Interest	369,974.59	4,092,419.11
Financing and Investment Commission, Georgia State For Debt Retirement		25,367,580.89
Income on Investments		4,751,613.42
State Agencies for Retirement of Bonds and Interest		
Industry and Trade, Department of	$ 3,500,000.00	
Transportation, Department of	8,430,334.90	11,930,334.90
Total Cash Receipts		$ 134,268,607.93
BALANCE JULY 1, 1982		
Cash	$(-) 257,326.97	
Investments	37,945,351.60	37,688,024.63
		$ 171,956,632.56

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

DEBT SERVICE FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1983

DISBURSEMENTS

EXPENSE		
Interest on Bonds		
1974A	$ 1,047,552.50	
1974B	1,832,655.00	
1975A (*)	1,843,725.00	
1975B	1,766,070.00	
1975C (*)	2,444,147.50	
1975D	2,017,950.00	
1975E	2,523,537.50	
1976A (*)	377,750.00	
1976B	1,201,217.50	
1976C	1,385,737.50	
1976D	1,154,118.75	
1976E	141,881.25	
1977A	455,180.00	
1977B	225,065.00	
1977C (*)	2,970,712.50	
1977D	2,889,337.50	
1980A	4,397,172.50	
1981A (*)	13,974,037.50	
1981B	195,000.00	
1981C	5,984,440.00	
1981D	599,725.00	
1982A	3,029,670.00	
1982B	13,395,292.50	
1982C	780,812.50	
1982D (*)	6,101,945.00	
1982E (*)	5,492,145.00	
1982F	2,151,980.00	$ 80,378,857.50
DEBT RETIREMENT		
Bonds Redeemed		
1974A	$ 1,245,000.00	
1974B	2,315,000.00	
1975A	1,735,000.00	
1975B	2,080,000.00	
1975C (*)	2,610,000.00	
1975D	2,360,000.00	
1975E	1,635,000.00	
1976A	300,000.00	
1976B	1,180,000.00	
1976C	2,530,000.00	
1976D	1,220,000.00	
1976E	145,000.00	
1977A	1,400,000.00	
1977B	715,000.00	
1977C (*)	6,665,000.00	
1977D	5,825,000.00	
1980A	1,925,000.00	
1981A (*)	3,135,000.00	
1981B	4,000,000.00	
1981C	400,000.00	
1981D	355,000.00	
1982A	5,680,000.00	
1982B	3,735,000.00	
1982C	1,405,000.00	
1982D (*)	10,110,000.00	
1982E (*)	8,975,000.00	
1982F	10,000.00	
1983A	130,000.00	73,820,000.00
Total Disbursements		$ 154,198,857.50
BALANCE JUNE 30, 1983		
Cash	$ 10,249.47	
Investments	17,747,525.59	17,757,775.06
		$ 171,956,632.56

(*) Bond principal and interest due July 1st each year are paid prior to June 30th each year.

Note: All paying agents' fees and other items of expense are paid by the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

OLD STATE FIXED DEBT

OLD STATE FIXED DEBT

(Does not include Current Operation Obligations)

PLEDGE OF FULL FAITH AND CREDIT

NEGOTIABLE BONDS	JUNE 30, 1983	JUNE 30, 1982
Due but not presented General State Bonds of 1838 and 1879	$ 15,505.00	$ 15,505.00
Less Cash Reserve	15,505.00	15,505.00
Net Negotiable Old State Debt	$ 0.00	$ 0.00

PLEDGE OF ROAD REVENUE APPROPRIATION

	JUNE 30, 1983	JUNE 30, 1982
Certificates of Debt to Counties (No Interest) Due but not presented 1940 Refunding Certificates of Indebtedness	$ 100.00	$ 100.00
Less Cash Reserve	100.00	100.00
Net Debt to Counties	$ 0.00	$ 0.00

SUMMARY

	JUNE 30, 1983	JUNE 30, 1982
Total Old State Debt Outstanding	$ 15,605.00	$ 15,605.00
Less Cash Reserve	15,605.00	15,605.00
Net Old State Fixed Debt	$ 0.00	$ 0.00

Note: All old "General State Bonds" of the State of Georgia are past due but have not been presented for redemption. Funds are held in the Department of Administrative Services, Fiscal Division as a reserve to liquidate this obligation if and when the past due outstanding bonds and coupons are presented.

The accompanying notes are an integral part of these financial statements.

SCHEDULE OF GENERAL OBLIGATION BONDS
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF GENERAL OBLIGATION BONDS

FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED

AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1983)

SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
1974-A	9-1-74	$ 20,000,000.00	$ 15,975,000.00	1983/1999
1974-B	11-1-74	38,700,000.00	29,680,000.00	1983/1999
1975-A	1-1-75	35,000,000.00	27,800,000.00	1984/2000
1975-B	4-1-75	38,400,000.00	27,940,000.00	1984/2000
1975-C	7-1-75	50,000,000.00	39,080,000.00	1984/2000
1975-D	9-1-75	39,100,000.00	30,550,000.00	1983/2000
1975-E	11-1-75	47,720,000.00	39,120,000.00	1983/2000
1976-A	1-1-76	8,150,000.00	6,400,000.00	1984/1996
1976-B	4-1-76	27,310,000.00	20,455,000.00	1984/1996
1976-C	6-1-76	31,890,000.00	23,690,000.00	1984/1996
1976-D	8-1-76	26,400,000.00	21,280,000.00	1983/1996
1976-E	11-1-76	3,450,000.00	2,800,000.00	1983/1996
1977-A	2-1-77	11,535,000.00	8,370,000.00	1984/1997
1977-B	5-1-77	6,500,000.00	4,265,000.00	1984/1997
1977-C	7-1-77	77,125,000.00	58,045,000.00	1984/1997
1977-D	9-1-77	76,820,000.00	60,990,000.00	1983/1997
1980-A	5-1-80	64,000,000.00	58,995,000.00	1984/2005
1981-A	7-1-81	150,000,000.00	135,980,000.00	1984/2001
1981-B	10-1-81	4,000,000.00	.00	
1981-C	10-1-81	52,850,000.00	51,725,000.00	1983/2001
1981-D	12-1-81	5,650,000.00	5,250,000.00	1983/2001
1982-A	2-1-82	34,310,000.00	28,630,000.00	1984/1987
1982-B	2-1-82	121,375,000.00	108,060,000.00	1984/2002
1982-C	4-1-82	8,600,000.00	7,195,000.00	1984/1987
1982-D	7-1-82	62,470,000.00	52,360,000.00	1984/1987
1982-E	7-1-82	53,840,000.00	44,865,000.00	1984/2002
1982-F	10-1-82	55,450,000.00	55,440,000.00	1983/1987
1983-A	5-1-83	24,140,000.00	24,010,000.00	1984/1988
		$ 1,174,785,000.00	$ 988,950,000.00	

Note: In November of 1972 the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523-the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt. Prior to the adoption of the Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities and secured by lease rental agreements between the authorities and various State departments and agencies. The provisions of the Amendment were implemented by the General Assembly in 1973 with the enactment of the Georgia State Financing and Investment Commission Act (Georgia Laws 1973, page 750, et seq.-the "Act"), and the constitutionality of the new system of State financing was favorably adjudicated by the Supreme Court of Georgia in a decision rendered on July 16, 1974 in Sears v. State of Georgia, 232 Ga. 547 (1974).

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED
(Outstanding as of June 30, 1983)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA EDUCATION AUTHORITY (SCHOOLS)	1952-A	10-1-52	$ 32,097,000.00	None	
	1953-A	9-1-53	63,300,000.00	None	
	1954	3-1-54	32,512,000.00	None	
	1955	5-1-55	29,238,000.00	None	
	1961	10-1-61	31,452,000.00	$ 955,000.00	1983
	1962	6-1-62	26,600,000.00	None	
	1964	11-1-64	27,905,000.00	7,335,000.00	1983/88
	1965	4-1-65	27,030,000.00	5,795,000.00	1984/87
	1966	9-1-66	32,125,000.00	11,535,000.00	1983/89
	1966*	7-1-66	7,450,000.00	None	
	1967	3-1-67	28,020,000.00	11,520,000.00	1984/90
	1967-A	7-1-67	32,120,000.00	12,430,000.00	1983/89
	1967-B	7-1-67	732,000.00	312,000.00	1983/89
	1967-C	7-1-67	1,247,000.00	482,000.00	1983/89
	1967-D	7-1-67	866,000.00	361,000.00	1983/89
	1968	1-1-68	21,800,000.00	9,710,000.00	1984/92
	1968-A	5-1-68	5,200,000.00	2,670,000.00	1984/93
	1969	3-1-69	13,245,000.00	7,725,000.00	1984/94
	1970	5-1-70	11,500,000.00	6,890,000.00	1984/93
	1970-A	10-1-70	24,715,000.00	16,425,000.00	1983/93
	1971	5-1-71	14,700,000.00	7,660,000.00	1984/92
	1971-A	10-1-71	15,700,000.00	11,275,000.00	1983/95
	1972	4-1-72	10,200,000.00	6,465,000.00	1984/97
	1972-A	10-1-72	19,580,000.00	15,280,000.00	1983/97
	1973	2-1-73	8,040,000.00	5,465,000.00	1984/98
	1973-A	5-1-73	5,000,000.00	3,555,000.00	1984/2001
			$ 522,374,000.00	$ 143,845,000.00	
*Refunding Issue					
GEORGIA EDUCATION AUTHORITY (UNIVERSITY)	1950	10-1-50	$ 6,000,000.00	None	
	1951	6-1-51	6,000,000.00	None	
	1951-A	12-1-51	1,000,000.00	None	
	1953	5-1-53	7,500,000.00	None	
	1957	11-1-57	6,000,000.00	None	
	1958	4-1-58	9,000,000.00	None	
	1959*	9-1-59	5,877,000.00	$ 1,854,000.00	1983/89
	1961	5-1-61	13,000,000.00	1,011,000.00	1984/86
	1961*	9-1-61	6,170,000.00	1,943,000.00	1983/91
	1962*	9-1-62	1,000,000.00	335,000.00	1984/2002
	1963	8-1-63	20,000,000.00	3,340,000.00	1983/89
	1963*	1-1-63	3,538,000.00	1,896,000.00	1984/2003
	1964*	5-1-64	4,000,000.00	1,265,000.00	1984/94
	1964-A*	9-1-64	23,000,000.00	7,740,000.00	1983/94
	1965	1-1-65	25,000,000.00	6,095,000.00	1984/90
	1965-A	7-1-65	20,500,000.00	3,725,000.00	1983/90
	1966	12-1-66	25,500,000.00	7,735,000.00	1983/91
	1967	5-1-67	22,000,000.00	6,190,000.00	1984/93
	1967-A	11-1-67	20,000,000.00	7,490,000.00	1983/95
	1968	3-1-68	18,000,000.00	6,550,000.00	1984/92
	1969	5-1-69	22,000,000.00	11,060,000.00	1984/94
	1971	2-1-71	33,550,000.00	14,065,000.00	1984/93
	1972	2-1-72	27,000,000.00	12,910,000.00	1984/98
	1972-A	10-1-72	8,000,000.00	5,655,000.00	1983/97
	1973	5-1-73	25,350,000.00	17,800,000.00	1984/2001
			$ 358,985,000.00	$ 118,659,000.00	
*Student Housing Bonds					
GEORGIA HIGHWAY AUTHORITY	1953	7-1-53	$ 9,750,000.00	None	
	1954-A	6-1-54	10,250,000.00	None	
	1954-B	12-1-54	10,635,000.00	None	
	1955*	10-1-55	14,500,000.00	None	
	1956-A*	6-1-56	15,500,000.00	None	
	1957-A*	1-1-57	17,500,000.00	None	
	1957-B*	7-1-57	17,500,000.00	None	
	1958	9-1-58	6,200,000.00	None	
	1958-A*	1-1-58	17,500,000.00	None	
	1958-B*	7-1-58	21,000,000.00	None	
	1961-A	4-1-61	30,000,000.00	$ 6,166,000.00	1983/91
	1961-B	10-1-61	35,000,000.00	7,699,000.00	1983/90
	1962*	1-1-62	15,600,000.00	2,127,000.00	1984/87
	1962-A	4-1-62	35,000,000.00	8,123,000.00	1983/91
	1962-B	7-1-62	11,600,000.00	2,885,000.00	1983/92
	1962-B*	10-1-62	2,600,000.00	None	
	1962-C	10-1-62	4,000,000.00	1,040,000.00	1983/92
	1966	7-1-66	16,600,000.00	3,400,000.00	1983/90
	1966-A*	1-1-66	10,000,000.00	2,460,000.00	1984/86

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1983)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA HIGHWAY AUTHORITY continued	1967*	7-1-67	$ 26,000,000.00	$ 12,045,000.00	1983/97
	1968*	7-1-68	25,500,000.00	16,365,000.00	1983/98
	1969*	7-1-69	18,500,000.00	11,150,000.00	1983/94
	1971	7-1-71	20,000,000.00	9,630,000.00	1983/94
	1971-A*	12-1-71	14,000,000.00	7,745,000.00	1983/96
	1972	7-1-72	25,000,000.00	14,205,000.00	1983/97
	1972-A*	12-1-72	19,000,000.00	11,535,000.00	1983/97
	1973	7-1-73	19,000,000.00	11,635,000.00	1983/98
	1973-A*	12-1-73	25,000,000.00	13,860,000.00	1983/98
			$ 492,735,000.00	$ 142,070,000.00	
*Georgia Rural Roads and Partial Rural Roads Authority Bonds					
GEORGIA BUILDING AUTHORITY	1953	11-1-53	$ 9,800,000.00	None	
	1955	1-1-55	2,200,000.00	None	
	1962	4-1-62	6,600,000.00	$ 70,000.00	1984
	1965	9-1-65	8,000,000.00	2,290,000.00	1983/90
	1966	7-1-66	3,000,000.00	630,000.00	1983/88
	1969	2-1-69	3,950,000.00	900,000.00	1984/88
			$ 33,550,000.00	$ 3,890,000.00	
GEORGIA BUILDING AUTHORITY (HOSPITAL)	1953	4-1-53	$ 10,500,000.00	None	
	1961	3-1-61	8,600,000.00	None	
	1962	11-1-62	6,500,000.00	None	
	1966	10-1-66	15,700,000.00	$ 6,285,000.00	1983/92
	1967	5-1-67	13,700,000.00	4,100,000.00	1984/92
	1968	5-1-68	7,000,000.00	2,910,000.00	1984/92
	1970	12-1-70	20,100,000.00	10,015,000.00	1983/93
	1972	4-1-72	6,660,000.00	3,020,000.00	1984/92
			$ 88,760,000.00	$ 26,330,000.00	
GEORGIA BUILDING AUTHORITY (MARKETS)	1957	4-1-57	$ 10,000,000.00	None	
	1966	12-1-66	1,250,000.00	$ 315,000.00	1983/86
	1972	10-1-72	2,675,000.00	1,900,000.00	1983/97
			$ 13,925,000.00	$ 2,215,000.00	
GEORGIA BUILDING AUTHORITY (PENAL)	1966	1-1-66	$ 6,500,000.00	$ 2,060,000.00	1984/92
	1968	1-1-68	3,260,000.00	1,205,000.00	1985/92
	1970	5-1-70	2,240,000.00	1,270,000.00	1984/93
			$ 12,000,000.00	$ 4,535,000.00	
GEORGIA PORTS AUTHORITY	1950	10-1-50	$ 5,500,000.00	None	
	1961	12-1-61	11,500,000.00	$ 5,250,000.00	1983/90
	1962	9-1-62	2,600,000.00	None	
	1966	1-1-66	5,625,000.00	2,405,000.00	1984/97
	1968	11-1-68	8,310,000.00	5,980,000.00	1983/96
	1974	5-1-74	10,000,000.00	6,860,000.00	1984/96
			$ 43,535,000.00	$ 20,495,000.00	
JEKYLL ISLAND STATE PARK AUTHORITY	1964	4-1-64	$ 2,300,000.00	$ 160,000.00	1984
	1965	9-1-65	5,150,000.00	1,410,000.00	1983/90
	1968	3-1-68	7,000,000.00	2,105,000.00	1984/91
	1968-A	11-1-68	2,100,000.00	830,000.00	1983/93
	1971	10-1-71	2,320,000.00	1,225,000.00	1983/95
	1972	7-1-72	2,500,000.00	1,605,000.00	1983/97
			$ 21,370,000.00	$ 7,335,000.00	
STONE MOUNTAIN MEMORIAL ASSOCIATION	1962	7-1-62	$ 5,000,000.00	$ 890,000.00	1983/87
	1964	8-1-64	5,000,000.00	945,000.00	1983/85
	1967	11-1-67	4,550,000.00	2,445,000.00	1983/92
			$ 14,550,000.00	$ 4,280,000.00	
Grand Total			$ 1,601,784,000.00	$ 473,654,000.00	

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED
(Outstanding as of June 30, 1983)

Notes: Constitutional Amendment of 1960 provides that appropriations shall be made in each year under lease contracts now or hereafter entered into between the State and any State Authority.

Constitutional Amendment of 1972 provides:

"When any general obligation debt has first been incurred by the delivery of such debt to the purchasers thereof, then and from the date of such delivery, the State and all State institutions, departments and agencies of the State shall be prohibited from entering into any contract (except contracts pertaining to guaranteed revenue debt) with any public agency, public corporation, authority or similar entity if such contract is intended to constitute security for bonds or other obligations issued by any such public agency, public corporation or authority and, from and after the date of such delivery, in the event any contract between the State, or any State institution, department or agency of the State and any public agency, public corporation, authority or similar entity or any revenues from any such contract, is pledged or assigned as security for the repayment of bonds or other obligations, then and in either such event, the appropriation or expenditure of any funds of the State for the payment of obligations under any such contract shall likewise be prohibited; provided, however, all contracts entered into prior to the date of the first delivery of such general obligation debt shall continue to have the benefit of the protection afforded by the provisions of the second paragraph of Paragraph 1 (a) of Section VI, Article VII of this Constitution as fully and completely as though this amendment had not been adopted and for as long as any such contract shall remain in force and effect. Furthermore, nothing in this amendment is intended directly or by implication to have any effect upon any provisions of any such contract establishing lien rights, priorities regarding revenues or otherwise providing protection to the holders of obligations secured by such contracts."

The State of Georgia issued General Obligation Bonds on September 1, 1974. Since that date no Authority bonds have been issued for the payment of which the State of Georgia is obligated and the good faith of the State is pledged. Georgia Education Authority (Schools) bonds which were defeased in fiscal year ended June 30, 1979, are included in grand total of bonds outstanding. See General Comments, page 18 of this report.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

YEAR ENDED JUNE 30, 1983

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

COMBINED BALANCE SHEET - ALL FUNDS

JUNE 30, 1983

ASSETS	GOVERNMENTAL FUND TYPE CAPITAL PROJECTS	GENERAL FIXED ASSETS	TOTAL (Memorandum Only)
CURRENT ASSETS			
Cash in Bank	$(-) 191,135.63		$(-) 191,135.63
Investments	414,697,947.51		414,697,947.51
	$ 414,506,811.88		$ 414,506,811.88
FIXED ASSETS			
Land and Buildings		$ 925,003,931.41	925,003,931.41
Total Assets	$ 414,506,811.88	$ 925,003,931.41	$ 1,339,510,743.29
FUND EQUITY			
FUND EQUITY			
Investment in Fixed Assets		$ 925,003,931.41	$ 925,003,931.41
Fund Balance Reserved For Capital Projects	$ 414,506,811.88		414,506,811.88
Total Fund Equity	$ 414,506,811.88	$ 925,003,931.41	$ 1,339,510,743.29

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1983

CASH RECEIPTS

INCOME			
Interest on Investments		$ 59,179,130.57	
Premium and Accrued Interest on Bonds Issued			
Accrued Interest	$ 1,226,269.39		
Premium	6,083.85	1,232,353.24	
		$ 60,411,483.81	
Transfers			
For Advance Retirement of Bonds			
General Obligation Debt Sinking Fund	$(-) 25,367,580.89		
Georgia Building Authority	(-) 48,385.15		
Georgia Building Authority (Hospital)	(-) 1,021,329.84		
Georgia Building Authority (Penal)	(-) 145,440.50		
Georgia Education Authority (University)	(-) 4,944,373.91		
Georgia Highway Authority	(-) 8,758,620.58		
Georgia Ports Authority	(-) 255,343.13		
Jekyll Island State Park Authority	(-) 865,114.92		
	$(-) 41,406,188.92		
For Operations			
Georgia State Financing and Investment Commission - Budget Fund	(-) 910,000.00	(-) 42,316,188.92	$ 18,095,294.89
Construction Supplements (Net on Refunds)			
Education, Department of		$ 1,082,008.95	
Forestry Commission, Georgia		100,000.00	
Georgia Building Authority		79,468.44	
Georgia Building Authority (Hospital)		100,000.00	
Georgia Building Authority (Markets)		5,827.15	
Georgia Building Authority (Penal)		6,048,730.00	
Human Resources, Department of		158,725.63	
Investigation, Georgia Bureau of		19,000.00	
Monroe County Commissioners		260,559.20	
Natural Resources, Department of		400,000.00	
Offender Rehabilitation, Department of		840,650.00	
University of Georgia		261,990.80	9,356,960.17
Net Income Receipts			$ 27,452,255.06
NON-INCOME			
Sale of State of Georgia General Obligation Bonds		$ 195,900,000.00	
Good Faith Deposit Received in Prior Year		(-) 2,326,200.00	193,573,800.00
Net Cash Receipts			$ 221,026,055.06
BALANCES JULY 1, 1982			
Cash		$(-) 177,143.21	
Investments		391,871,916.67	391,694,773.46
			$ 612,720,828.52

DISBURSEMENTS

EXPENSE			
Regular Operating Expenses			$ 360,889.54
Per Diem, Fees and Contracts			
Per Diem and Fees			3,203,237.67
Total Expense			$ 3,564,127.21
CAPITAL OUTLAY			
Capital Outlay Projects			194,649,889.43
Total Disbursements			$ 198,214,016.64
BALANCES JUNE 30, 1983			
Cash		$(-) 191,135.63	
Investments		414,697,947.51	414,506,811.88
			$ 612,720,828.52

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS

BALANCE SHEET

BY SPENDING UNITS

PUBLIC TRUST FUNDS

BALANCE SHEET

JUNE 30, 1983

STATE UNIT		CASH IN BANKS, U. S. TREASURY AND TIME DEPOSITS		INVESTMENTS
Administrative Services, Department of	$	88,281.52	$	22,146,283.95
Education:				
Education, Department of		77,301.84		.00
Public School Employees' Retirement System (*)		.00		91,630,507.20
Regents of the University System of Georgia, Board of		1,702,593.54		.00
Teachers' Retirement System (*)		4,635,087.23		2,858,077,522.23
Employees' Assurance Department, State (*)		.00		71,007,617.59
Employees' Retirement System (*)		.00		949,867,643.13
Judicial System:				
Superior Courts		12,087,510.45		.00
Labor, Department of		368,269,844.20		.00
Legislative Retirement System, Georgia (*)		30,675.36		4,099,944.32
Secretary of State		1,069,935.94		.00
Subsequent Injury Trust Fund		126,492.67		298,565.36
Trial Judges and Solicitors' Retirement Fund (*)		6,712.29		3,926,686.14
	$	388,094,435.04	$	4,001,054,769.92

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS

BALANCE SHEET

JUNE 30, 1983

ACCOUNTS RECEIVABLE	TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCES	TOTAL LIABILITIES AND RESERVED FUND BALANCES
$ 22,291.00	$ 22,256,856.47	$ 1,000,812.47	$ 21,256,044.00	$ 22,256,856.47
.00	77,301.84	.00	77,301.84	77,301.84
.00	91,630,507.20	1,586,307.34	90,044,199.86	91,630,507.20
.00	1,702,593.54	.00	1,702,593.54	1,702,593.54
76,371,377.27	2,939,083,986.73	322,801.17	2,938,761,185.56	2,939,083,986.73
280,295.70	71,287,913.29	.00	71,287,913.29	71,287,913.29
.00	949,867,643.13	2,829,775.11	947,037,868.02	949,867,643.13
.00	12,087,510.45	.00	12,087,510.45	12,087,510.45
4,000,775.41	372,270,619.61	.00	372,270,619.61	372,270,619.61
.00	4,130,619.68	172,996.50	3,957,623.18	4,130,619.68
.00	1,069,935.94	.00	1,069,935.94	1,069,935.94
.00	425,058.03	.00	425,058.03	425,058.03
.00	3,933,398.43	158.40	3,933,240.03	3,933,398.43
$ 80,674,739.38	$ 4,469,823,944.34	$ 5,912,850.99	$ 4,463,911,093.35	$ 4,469,823,944.34

FEDERAL INCOME TAX

FEDERAL INCOME TAX ACCOUNTS

STATE UNIT	CASH BALANCE JULY 1, 1982	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS (TO U. S. GOVERNMENT)	CASH BALANCE JUNE 30, 1983
Administrative Services, Department of		$ 3,221,936.91	$ 3,221,936.91	
Agriculture, Department of		1,978,387.46	1,978,387.46	
Audits, Department of		639,082.54	639,082.54	
Banking and Finance, Department of		350,243.13	350,243.13	
Community Affairs, Department of		351,284.50	351,284.50	
Comptroller General		572,843.24	572,843.24	
Conservation:				
Forestry Commission, Georgia		1,695,039.55	1,695,039.55	
Natural Resources, Department of	$(-) 8.00	3,947,435.93	3,947,435.93	$(-) 8.00
Soil and Water Conservation Committee, State		63,947.68	63,947.68	
Defense, Department of		445,812.56	445,812.56	
Education:				
Education, Department of		3,430,533.31	3,430,533.31	
Regents of the University System of Georgia, Board of		813,644.23	813,644.23	
Student Finance Commission, Georgia		207,273.62	207,273.62	
Teachers' Retirement System - Expense Fund		187,612.64	187,612.64	
Employees' Retirement System - Administrative Expense Fund		75,495.28	75,495.28	
Financing and Investment Commission, Georgia State		112,771.10	112,771.10	
General Assembly of Georgia		812,966.64	812,966.64	
Governor, Office of the:				
Governor's Office		220,886.13	220,886.13	
Planning and Budget, Office of		635,633.32	635,633.32	
Highway Safety, Office of		45,123.82	45,123.82	
Human Resources, Department of		35,198,091.30	35,198,091.30	
Industry and Trade, Department of		419,494.40	419,494.40	
Investigation, Georgia Bureau of		1,448,335.34	1,448,335.34	
Judicial System:				
Supreme Court	35.62	340,168.99	340,168.99	35.62
Court of Appeals		344,553.06	344,553.06	
Superior Courts		2,738,407.22	2,738,407.22	
Administrative Office of the Courts		57,375.08	57,375.08	
Court Reporting of the Judicial Council, Board of		2,587.09	2,587.09	
Judicial Administrative Districts, Georgia		65,637.65	65,637.65	
Judicial Qualifications Commission		1,105.20	1,105.20	
Juvenile Court Judges, Council of		7,306.19	7,306.19	
Labor, Department of	255,743.15	6,912,905.57	6,911,379.01	257,269.71
Law, Department of		508,822.54	508,822.54	
Medical Assistance, Department of		716,346.35	716,346.35	
Offender Rehabilitation, Department of	(-) 39.29	10,340,093.31	9,880,335.59	459,718.43
Personnel Board, State - Merit System of Personnel Administration		438,410.26	438,410.26	
Public Safety, Department of		4,053,469.99	4,053,469.99	
Public Service Commission		409,221.21	409,221.21	
Revenue, Department of		2,553,193.74	2,553,193.74	
Secretary of State		1,013,970.73	1,013,970.73	
Subsequent Injury Trust Fund		15,835.54	15,835.54	
Transportation, Department of		13,167,775.50	13,167,775.50	
Veterans Service, State Department of	15,303.44	350,233.95	365,537.39	
Workers' Compensation, State Board of		445,544.60	445,544.60	
	$ 271,034.92	$ 101,356,838.40	$ 100,910,857.56	$ 717,015.76

The accompanying notes are an integral part of these financial statements.

STATE INCOME TAX

STATE UNIT	CASH BALANCE JULY 1, 1982	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1983
Administrative Services, Department of	$ 63,502.63	$ 826,736.27	$ 890,238.90	
Agriculture, Department of		525,281.05	525,281.05	
Audits, Department of		158,786.24	158,786.24	
Banking and Finance, Department of		83,419.19	83,419.19	
Community Affairs, Department of		90,329.84	90,329.84	
Comptroller General		146,601.21	146,601.21	
Conservation:				
Forestry Commission, Georgia		430,546.29	430,546.29	
Natural Resources, Department of		992,986.48	992,986.48	
Soil and Water Conservation Committee, State		15,876.01	15,876.01	
Defense, Department of		117,236.61	117,236.61	
Education:				
Education, Department of		859,672.34	859,672.34	
Regents of the University System of Georgia, Board of		180,298.85	180,298.85	
Student Finance Commission, Georgia	3,900.37	50,821.13	54,721.50	
Teachers' Retirement System - Expense Fund		43,890.25	43,890.25	
Employees' Retirement System - Administrative Expense Fund		18,041.75	18,041.75	
Financing and Investment Commission, Georgia State		25,189.32	25,189.32	
General Assembly of Georgia		186,968.54	186,968.54	
Governor, Office of the:				
Governor's Office		52,691.45	52,691.45	
Planning and Budget, Office of		163,370.61	163,370.61	
Highway Safety, Office of		11,428.15	11,428.15	
Human Resources, Department of	676,639.99	8,541,949.96	8,516,312.11	$ 702,277.84
Industry and Trade, Department of		114,137.66	114,137.66	
Investigation, Georgia Bureau of		354,152.34	354,152.34	
Judicial System:				
Supreme Court		69,575.61	69,575.61	
Court of Appeals		82,572.60	82,572.60	
Superior Courts		605,640.79	605,678.69	(-) 37.90
Administrative Office of the Courts		13,819.44	13,819.44	
Court Reporting of the Judicial Council, Board of		680.19	680.19	
Judicial Administrative Districts, Georgia		15,516.95	15,516.95	
Judicial Qualifications Commission		2,769.84	2,769.84	
Juvenile Court Judges, Council of		1,975.10	1,975.10	
Labor, Department of	119,374.96	1,680,389.94	1,677,100.48	122,664.42
Law, Department of		128,535.89	128,535.89	
Medical Assistance, Department of		172,235.36	172,235.36	
Offender Rehabilitation, Department of	179,805.37	2,550,372.36	2,503,712.83	226,464.90
Personnel Board, State - Merit System of Personnel Administration	(-) .20	112,874.77	112,874.57	
Public Safety, Department of		1,057,339.14	1,057,339.14	
Public Service Commission		100,649.19	100,649.19	
Revenue, Department of		648,425.50	648,425.50	
Secretary of State		243,374.53	243,374.53	
Subsequent Injury Trust Fund		3,767.14	3,767.14	
Transportation, Department of		3,447,960.24	3,447,960.24	
Veterans Service, State Department of	7,209.34	92,023.03	99,232.37	
Workers' Compensation, State Board of		101,773.36	101,773.36	
	$ 1,050,432.46	$ 25,122,682.51	$ 25,121,745.71	$ 1,051,369.26

The accompanying notes are an integral part of these financial statements.

RETIREMENT AND INSURANCE CONTRIBUTIONS

EMPLOYEES' CONTRIBUTIONS TO TEACHERS' RETIREMENT SYSTEM

STATE UNIT	CASH BALANCE JULY 1, 1982	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1983
Education:				
Regents of the University System of Georgia, Board of	$ .00	$ 151,480.73	$ 151,480.73	$ .00

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO EMPLOYEES' RETIREMENT SYSTEM

STATE UNIT	CASH BALANCE JULY 1, 1982	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1983
Administrative Services, Department of	$ 7,867.94	$ 294,453.63	$ 302,321.57	
Agriculture, Department of		207,237.31	207,237.31	
Audits, Department of		55,017.48	55,017.48	
Banking and Finance, Department of		29,028.83	29,028.83	
Community Affairs, Department of		31,509.64	31,509.64	
Comptroller General	2.08	54,139.54	54,139.54	$ 2.08
Conservation:				
Forestry Commission, Georgia		184,153.55	184,153.55	
Natural Resources, Department of		357,237.44	357,237.44	
Soil and Water Conservation Committee, State		5,919.34	5,919.34	
Defense, Department of		41,390.09	41,390.09	
Education:				
Education, Department of		328,879.24	328,879.24	
Regents of the University System of Georgia, Board of		29,193.09	29,193.09	
Student Finance Commission, Georgia		18,506.51	18,506.51	
Teachers' Retirement System - Expense Fund		16,027.14	16,027.14	
Employees' Retirement System - Administrative Expense Fund		5,862.65	5,862.65	
Financing and Investment Commission, Georgia State		10,662.61	10,662.61	
General Assembly of Georgia		155,353.42	155,353.42	
Governor, Office of the:				
Governor's Office		14,286.45	14,286.45	
Planning and Budget, Office of		56,176.17	56,176.17	
Highway Safety, Office of		4,075.39	4,075.39	
Human Resources, Department of		3,562,798.78	3,562,798.78	
Industry and Trade, Department of		42,900.30	42,900.30	
Investigation, Georgia Bureau of		125,964.87	125,964.87	
Judicial System:				
Supreme Court	49.62	30,878.54	30,878.54	49.62
Court of Appeals		34,838.04	34,838.04	
Superior Courts		362,668.38	362,668.38	
Labor, Department of	14,395.27	528,620.76	499,445.07	43,570.96
Law, Department of		42,033.20	42,033.20	
Medical Assistance, Department of		68,474.22	68,474.22	
Offender Rehabilitation, Department of	26,804.72	1,042,206.87	981,227.11	87,784.48
Personnel Board, State - Merit System of Personnel Administration		40,751.70	40,751.70	
Public Safety, Department of		397,934.70	397,934.70	
Public Service Commission		35,381.99	35,381.99	
Revenue, Department of		239,792.61	239,792.61	
Secretary of State		91,799.30	91,799.30	
Subsequent Injury Trust Fund		1,507.49	1,507.49	
Transportation, Department of	19,098.95	1,372,127.72	1,333,101.11	58,125.56
Veterans Service, State Department of		32,694.35	32,694.35	
Workers' Compensation, State Board of		37,526.51	37,526.51	
	$ 68,218.58	$ 9,990,009.85	$ 9,868,695.73	$ 189,532.70

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO SOCIAL SECURITY

STATE UNIT	CASH BALANCE JULY 1, 1982	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1983
Administrative Services, Department of	$ 106,408.62	$ 1,334,431.08	$ 1,440,839.70	
Agriculture, Department of		945,215.45	945,229.43	$(-) 13.98
Audits, Department of		244,814.45	244,814.45	
Banking and Finance, Department of		131,682.77	131,682.77	
Community Affairs, Department of		142,339.48	142,339.48	
Comptroller General	2.08	247,542.14	247,542.14	2.08
Conservation:				
Forestry Commission, Georgia		835,210.02	835,210.02	
Natural Resources, Department of		1,624,540.79	1,624,540.79	
Soil and Water Conservation Committee, State	2,311.90	26,983.83	26,981.01	2,314.72
Defense, Department of		185,246.57	185,246.57	
Education:				
Education, Department of		1,491,399.54	1,491,399.54	
Regents of the University System of Georgia, Board of		270,793.77	270,793.77	
Student Finance Commission, Georgia		88,364.46	88,364.46	
Teachers' Retirement System - Expense Fund		72,708.67	72,708.67	
Employees' Retirement System - Administrative Expense Fund		26,180.19	26,180.19	
Financing and Investment Commission, Georgia State		34,052.04	34,052.04	
General Assembly of Georgia		342,804.91	342,804.91	
Governor, Office of the:				
Governor's Office		74,153.81	74,153.81	
Planning and Budget, Office of		249,804.79	249,804.79	
Highway Safety, Office of		16,802.28	16,802.28	
Human Resources, Department of	1,308,520.35	16,013,309.57	15,963,731.33	1,358,098.59
Industry and Trade, Department of		195,388.87	195,388.87	
Investigation, Georgia Bureau of		566,342.50	566,342.50	
Judicial System:				
Supreme Court		91,558.60	91,558.60	
Court of Appeals		99,521.28	99,521.28	
Superior Courts		552,578.28	551,680.84	897.44
Labor, Department of	190,330.87	2,406,634.21	2,401,339.05	195,626.03
Law, Department of		179,112.92	179,112.92	
Medical Assistance, Department of		307,558.02	307,558.02	
Offender Rehabilitation, Department of	363,409.90	5,130,076.66	5,037,402.76	456,083.80
Personnel Board, State - Merit System of Personnel Administration		185,146.29	185,146.29	
Public Safety, Department of		1,788,714.97	1,788,714.97	
Public Service Commission		153,415.73	153,415.73	
Revenue, Department of		1,116,735.36	1,116,735.36	
Secretary of State		425,657.71	425,657.71	
Subsequent Injury Trust Fund		7,663.03	7,663.03	
Transportation, Department of		6,315,833.56	6,315,833.56	
Veterans Service, State Department of	12,517.27	153,208.62	165,725.89	
Workers' Compensation, State Board of		164,730.06	164,730.06	
	$ 1,983,500.99	$ 44,238,257.28	$ 44,208,749.59	$ 2,013,008.68

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO EMPLOYEES'

HEALTH INSURANCE

STATE UNIT	CASH BALANCE JULY 1, 1982	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1983
Administrative Services, Department of		$ 263,229.81	$ 263,229.81	
Agriculture, Department of		248,376.79	248,376.79	
Audits, Department of		39,272.33	39,272.33	
Banking and Finance, Department of		22,683.20	22,683.20	
Community Affairs, Department of		24,768.04	24,768.04	
Comptroller General		56,888.76	56,888.76	
Conservation:				
Forestry Commission, Georgia		473,892.09	473,892.09	
Natural Resources, Department of	$ 7.50	370,413.59	370,421.09	
Soil and Water Conservation Committee, State		3,706.10	3,706.10	
Defense, Department of		49,924.52	49,924.52	
Education:				
Education, Department of	5,476.66	318,116.10	315,010.16	$ 8,582.60
Regents of the University System of Georgia, Board of		89,139.21	89,139.21	
Student Finance Commission, Georgia		17,353.92	17,353.92	
Teachers' Retirement System - Expense Fund		13,472.58	13,472.58	
Employees' Retirement System - Administrative Expense Fund		5,729.44	5,729.44	
Financing and Investment Commission, Georgia State		6,301.97	6,301.97	
General Assembly of Georgia		152,346.75	152,346.75	
Governor, Office of the:				
Governor's Office		10,968.05	10,968.05	
Planning and Budget, Office of		39,948.77	39,948.77	
Highway Safety, Office of		4,050.56	4,050.56	
Human Resources, Department of	(-) 329.01	3,828,984.98	3,828,876.49	(-) 220.52
Industry and Trade, Department of		41,361.05	41,361.05	
Investigation, Georgia Bureau of		124,251.37	124,251.37	
Judicial System:				
Supreme Court		12,248.34	12,166.34	82.00
Court of Appeals		12,439.56	12,439.56	
Superior Courts	45.00	147,608.44	147,653.44	
Administrative Office of the Courts		4,443.00	4,443.00	
Court Reporting of the Judicial Council, Board of		289.30	289.30	
Judicial Administrative Districts, Georgia		4,028.50	4,028.50	
Juvenile Court Judges, Council of		690.17	690.17	
Labor, Department of	61,776.48	944,471.06	932,624.82	73,622.72
Law, Department of		26,496.98	26,496.98	
Medical Assistance, Department of		56,124.52	56,124.52	
Offender Rehabilitation, Department of	100,293.58	1,368,770.92	1,314,236.17	154,828.33
Personnel Board, State - Merit System of Personnel Administration		34,663.68	34,663.68	
Public Safety, Department of		439,913.01	439,913.01	
Public Service Commission		30,305.65	30,305.65	
Revenue, Department of		250,960.83	250,960.83	
Secretary of State		82,752.54	82,752.54	
Subsequent Injury Trust Fund		1,104.41	1,104.41	
Transportation, Department of	(-) 93.66	1,836,318.95	1,836,016.69	208.60
Veterans Service, State Department of		36,354.76	36,354.76	
Workers' Compensation, State Board of		32,222.24	32,222.24	
	$ 167,176.55	$ 11,527,386.84	$ 11,457,459.66	$ 237,103.73

The accompanying notes are an integral part of these financial statements.

OTHER PRIVATE TRUST FUNDS

OTHER PRIVATE TRUST FUNDS

STATE UNIT	CASH BALANCE JULY 1, 1982	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1983
Administrative Services, Department of	$ 97,286,139.35	$ 565,526,687.61	$ 501,029,491.39	$ 161,783,335.57
Agriculture, Department of	34,543.11	1,461,576.21	1,473,399.84	22,719.48
Audits, Department of		235,887.27	235,887.27	
Banking and Finance, Department of	4,185.84	124,323.30	123,545.60	4,963.54
Community Affairs, Department of	25,354.72	205,519.45	213,213.10	17,661.07
Comptroller General	4,129,091.87	1,516,832.32	1,082,070.23	4,563,853.96
Conservation:				
Forestry Commission, Georgia	8,796.46	1,112,436.52	1,097,967.41	23,265.57
Natural Resources, Department of	71,053.84	1,478,759.96	1,436,926.15	112,887.65
Soil and Water Conservation Committee, State		7,460.00	7,460.00	
Defense, Department of		152,710.82	152,693.32	17.50
Education:				
Education, Department of	223,289.52	3,111,945.93	3,190,152.15	145,083.30
Regents of the University System of Georgia, Board of	5,971,379.28	20,330,165.64	16,606,417.02	9,695,127.90
Student Finance Commission, Georgia	442.71	69,298.77	69,670.23	71.25
Teachers' Retirement System - Expense Fund		46,793.43	46,793.43	
Employees' Retirement System - Administrative Expense Fund	979,294.51	3,234,280.27	3,748,901.19	464,673.59
Financing and Investment Commission, Georgia State		39,686.77	39,686.77	
General Assembly of Georgia		342,499.25	342,499.25	
Governor, Office of the:				
Governor's Office	806.06	49,348.27	49,661.71	492.62
Planning and Budget, Office of		216,715.37	216,715.37	
Highway Safety, Office of		2,984,686.94	2,984,686.94	
Human Resources, Department of	5,992,655.70	49,676,730.75	47,781,025.67	7,888,360.78
Industry and Trade, Department of	289.36	157,393.59	157,642.95	40.00
Investigation, Georgia Bureau of	206,854.73	685,941.36	659,694.25	233,101.84
Judicial System:				
Supreme Court	15,688.29	233,862.66	226,763.20	22,787.75
Court of Appeals	3,100.70	111,347.46	112,231.56	2,216.60
Superior Courts	75.00	82,799.29	82,874.29	
Administrative Office of the Courts	171.96	17,398.16	17,570.12	
Court Reporting of the Judicial Council, Board of	17,104.52	26,611.80	25,788.82	17,927.50
Judicial Administrative Districts, Georgia		13,416.92	13,416.92	
Justice Courts Training Council, Georgia	11,850.04	26,452.57	32,633.68	5,668.93
Juvenile Court Judges, Council of		3,631.67	3,631.67	
Labor, Department of	139,780.14	3,331,959.17	3,329,911.43	141,827.88
Law, Department of		1,316,393.31	1,316,393.31	
Medical Assistance, Department of	400.90	273,272.27	273,640.67	32.50
Offender Rehabilitation, Department of	202,848.77	2,965,777.20	3,016,319.65	152,306.32
Personnel Board, State - Merit System of Personnel Administration	219,126.18	10,957,444.37	10,935,668.66	240,901.89
Public Safety, Department of	138,974.26	2,355,190.48	2,350,039.61	144,125.13
Public Service Commission		182,277.71	182,277.71	
Revenue, Department of	3,413,124.55	693,234,433.24	691,181,969.76	5,465,588.03
Secretary of State	137.00	428,459.24	421,131.95	7,464.29
Subsequent Injury Trust Fund		5,022.05	5,022.05	
Transportation, Department of	982,860.06	13,552,211.67	13,586,496.85	948,574.88
Veterans Service, State Department of	21.99	161,533.27	161,536.51	18.75
Workers' Compensation, State Board of		204,806.97	204,806.97	
	$ 120,079,441.42	$1,382,251,981.28	$1,310,226,326.63	$ 192,105,096.07

The accompanying notes are an integral part of these financial statements.

STATE UNITS
COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

ADMINISTRATIVE SERVICES, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Administrative Services, as presented on page 16 of unit report, provided for expenditures totaling $108,664,923.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 33,024,562.00	$ 32,964,562.00	$(-) 60,000.00
Other Revenues Retained	74,274,561.00	73,216,121.70	(-) 1,058,439.30
	$ 107,299,123.00	$ 106,180,683.70	$(-) 1,118,439.30
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	1,365,800.00	2,220,442.18	854,642.18
	$ 108,664,923.00	$ 108,401,125.88	$(-) 263,797.12
EXPENDITURES			
Personal Services	$ 26,653,854.00	$ 26,379,650.35	$(-) 274,203.65
Regular Operating Expenses	6,684,142.00	6,342,262.13	(-) 341,879.87
Travel	175,585.00	156,046.72	(-) 19,538.28
Motor Vehicle Equipment Purchases	294,237.00	227,325.77	(-) 66,911.23
Publications and Printing	534,768.00	528,960.25	(-) 5,807.75
Equipment Purchases	1,354,299.00	1,328,517.27	(-) 25,781.73
Computer Charges	5,707,820.00	5,590,666.85	(-) 117,153.15
Real Estate Rentals	1,513,042.00	1,421,728.49	(-) 91,313.51
Telecommunications	467,745.00	451,079.05	(-) 16,665.95
Per Diem, Fees and Contracts	3,968,668.00	3,505,376.86	(-) 463,291.14
Capital Outlay	16,979.00	16,979.00	.00
Rents and Maintenance Expense	17,911,469.00	17,891,730.39	(-) 19,738.61
Utilities	31,480.00	28,383.15	(-) 3,096.85
Payments to Department of Administrative Services, Fiscal Administration	2,270,896.00	2,270,896.00	.00
Direct Payments to Georgia Building Authority for Operations	2,183,400.00	2,183,400.00	.00
Direct Payments to Georgia Building Authority for Capital Outlay	1,747,711.00	1,747,711.00	.00
Direct Payments to Georgia Building Authority for Authority Lease Rentals	850,000.00	850,000.00	.00
Direct Payments to Georgia Building Authority for Floyd Buildings Operations	1,200,000.00	1,200,000.00	.00
Telephone Billings	27,270,483.00	27,124,341.66	(-) 146,141.34
Materials for Resale	7,345,000.00	7,131,890.44	(-) 213,109.56
Public Safety Officers Indemnity Fund	478,345.00	478,345.00	.00
Unemployment Compensation Reserve	5,000.00	1,551.35	(-) 3,448.65
	$ 108,664,923.00	$ 106,856,841.73	$(-) 1,808,081.27
Excess of Funds Available over Expenditures		$ 1,544,284.15	$ 1,544,284.15

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

AGRICULTURE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Agriculture, as presented in unit report, provided for expenditures totaling $28,424,203.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 24,489,674.00	$ 24,330,674.00	$(-) 159,000.00
Federal Funds	3,247,698.00	3,428,607.57	180,909.57
Other Revenues Retained	686,831.00	686,670.61	(-) 160.39
	$ 28,424,203.00	$ 28,445,952.18	$ 21,749.18
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	50,251.75	50,251.75
	$ 28,424,203.00	$ 28,496,203.93	$ 72,000.93
EXPENDITURES			
Personal Services	$ 18,766,830.00	$ 18,658,496.18	$(-) 108,333.82
Regular Operating Expenses	2,338,785.00	2,328,168.68	(-) 10,616.32
Travel	836,342.00	829,598.84	(-) 6,743.16
Motor Vehicle Equipment Purchases	339,328.00	339,267.12	(-) 60.88
Publications and Printing	508,054.00	501,183.53	(-) 6,870.47
Equipment Purchases	117,146.00	116,884.97	(-) 261.03
Computer Charges	148,362.00	144,945.08	(-) 3,416.92
Real Estate Rentals	536,293.00	536,165.74	(-) 127.26
Telecommunications	322,696.00	302,596.65	(-) 20,099.35
Per Diem, Fees and Contracts	317,247.00	280,790.34	(-) 36,456.66
Market Bulletin Postage	520,432.00	520,432.00	.00
Fire Ant Bait (Approved by Federal Government)	100,000.00	.00	(-) 100,000.00
Athens Veterinary Laboratory Contract	448,019.00	448,019.00	.00
Tifton Veterinary Laboratory Contract	823,556.00	823,556.00	.00
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton	991,000.00	991,000.00	.00
Veterinary Fees	511,500.00	511,389.75	(-) 110.25
Indemnities	71,000.00	67,193.02	(-) 3,806.98
Advertising Contract	95,000.00	95,000.00	.00
Payments to Georgia Agrirama Development Authority for Operations	263,613.00	263,613.00	.00
Contract - Federation of Southern Cooperatives	10,000.00	10,000.00	.00
Repairs and Maintenance Projects at Minor Markets	75,000.00	71,416.71	(-) 3,583.29
Repairs and Maintenance Projects at Major Markets	284,000.00	283,940.25	(-) 59.75
	$ 28,424,203.00	$ 28,123,656.86	$(-) 300,546.14
Excess of Funds Available over Expenditures		$ 372,547.07	$ 372,547.07

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

AUDITS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Audits, as presented on page 15 of unit report, provided for expenditures totaling $6,000,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,425,000.00	$ 5,425,000.00	$ .00
Other Revenues Retained	575,000.00	476,688.94	(-) 98,311.06
	$ 6,000,000.00	$ 5,901,688.94	$(-) 98,311.06
EXPENDITURES			
Personal Services and Operations	$ 6,000,000.00	$ 5,737,549.20	$(-) 262,450.80
Excess of Funds Available over Expenditures		$ 164,139.74	$ 164,139.74

BANKING AND FINANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Banking and Finance, as presented on page 16 of unit report, provided for expenditures totaling $3,278,089.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,278,089.00	$ 3,116,601.00	$(-) 161,488.00
EXPENDITURES			
Personal Services	$ 2,698,765.00	$ 2,587,341.63	$(-) 111,423.37
Regular Operating Expenses	142,485.00	120,169.67	(-) 22,315.33
Travel	234,000.00	231,569.84	(-) 2,430.16
Publications and Printing	36,000.00	11,429.45	(-) 24,570.55
Equipment Purchases	6,100.00	9,202.27	3,102.27
Computer Charges	9,889.00	8,060.96	(-) 1,828.04
Real Estate Rentals	117,450.00	116,654.67	(-) 795.33
Telecommunications	31,400.00	28,628.12	(-) 2,771.88
Per Diem, Fees and Contracts	2,000.00	941.10	(-) 1,058.90
	$ 3,278,089.00	$ 3,113,997.71	$(-) 164,091.29
Excess of Funds Available over Expenditures		$ 2,603.29	$ 2,603.29

The above comparison indicates that Equipment Purchases were overspent in the amount of $3,102.27. This overexpenditure is in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

COMMUNITY AFFAIRS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Community Affairs, as presented in unit report, provided for expenditures totaling $80,261,467.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,103,917.00	$ 5,103,917.00	$ .00
Federal Funds	75,106,651.00	58,990,792.09	(-) 16,115,858.91
Other Revenues Retained	50,899.00	51,718.34	819.34
	$ 80,261,467.00	$ 64,146,427.43	$(-) 16,115,039.57
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	5,141.51	5,141.51
	$ 80,261,467.00	$ 64,151,568.94	$(-) 16,109,898.06
EXPENDITURES			
Personal Services	$ 2,822,824.00	$ 2,797,477.96	$(-) 25,346.04
Regular Operating Expenses	134,628.00	119,470.93	(-) 15,157.07
Travel	143,670.00	115,557.32	(-) 28,112.68
Motor Vehicle Equipment Purchases	6,200.00	6,200.00	.00
Publications and Printing	80,909.00	53,255.55	(-) 27,653.45
Equipment Purchases	7,525.00	3,931.00	(-) 3,594.00
Computer Charges	18,000.00	16,517.14	(-) 1,482.86
Real Estate Rentals	182,360.00	182,329.08	(-) 30.92
Telecommunications	91,068.00	76,363.12	(-) 14,704.88
Per Diem, Fees and Contracts	1,029,786.00	937,576.88	(-) 92,209.12
Capital Felony Expense	50,000.00	50,000.00	.00
Grants to Area Planning and Development Commissions	1,316,250.00	1,316,250.00	.00
Local Assistance Grants	348,000.00	348,000.00	.00
Grants to Revitalization Projects	110,000.00	110,000.00	.00
Appalachian Regional Commission Assessment	101,388.00	101,388.00	.00
Juvenile Justice Grants	1,012,000.00	927,043.00	(-) 84,957.00
HUD-CDBG Pass-Thru Grants B82DC	36,387,378.00	36,367,378.00	(-) 20,000.00
HUD-CDBG Pass-Thru Grants B83DC	35,948,949.00	20,566,061.00	(-) 15,382,888.00
Juvenile Justice Pass-Thru Grants 1978	6,472.00	(-) 16,367.15	(-) 22,839.15
Juvenile Justice Pass-Thru Grants 1979	80,214.00	(-) 15,296.72	(-) 95,510.72
Juvenile Justice Pass-Thru Grants 1980	119,446.00	(-) 116,911.69	(-) 236,357.69
Juvenile Justice Pass-Thru Grants 1981	264,400.00	196,059.69	(-) 68,340.31
	$ 80,261,467.00	$ 64,142,283.11	$(-) 16,119,183.89
Excess of Funds Available over Expenditures		$ 9,285.83	$ 9,285.83

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

COMPTROLLER GENERAL

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Comptroller General, as presented in unit report, provided for expenditures totaling $6,257,758.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,682,721.00	$ 5,608,817.00	$(-) 73,904.00
Federal Funds	464,537.00	510,564.12	46,027.12
Other Revenues Retained	110,500.00	110,453.25	(-) 46.75
	$ 6,257,758.00	$ 6,229,834.37	$(-) 27,923.63
EXPENDITURES			
Personal Services	$ 4,940,260.00	$ 4,878,992.29	$(-) 61,267.71
Regular Operating Expenses	374,541.00	367,747.66	(-) 6,793.34
Travel	162,530.00	153,338.09	(-) 9,191.91
Motor Vehicle Equipment Purchases	99,750.00	98,471.49	(-) 1,278.51
Publications and Printing	142,122.00	140,147.00	(-) 1,975.00
Equipment Purchases	15,358.00	15,153.32	(-) 204.68
Computer Charges	309,665.00	306,082.29	(-) 3,582.71
Real Estate Rentals	78,792.00	78,791.00	(-) 1.00
Telecommunications	109,740.00	109,568.35	(-) 171.65
Per Diem, Fees and Contracts	25,000.00	23,461.81	(-) 1,538.19
	$ 6,257,758.00	$ 6,171,753.30	$(-) 86,004.70
Excess of Funds Available over Expenditures		$ 58,081.07	$ 58,081.07

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

CONSERVATION:
FORESTRY COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Forestry Commission, as presented on page 18 of unit report, provided for expenditures totaling $25,710,365.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 20,910,075.00	$ 20,638,075.00	$(-) 272,000.00
Federal Funds	1,375,796.00	1,397,973.30	22,177.30
Other Revenues Retained	3,424,494.00	3,438,431.63	13,937.63
	$ 25,710,365.00	$ 25,474,479.93	$(-) 235,885.07
EXPENDITURES			
Personal Services	$ 16,993,654.00	$ 16,935,434.92	$(-) 58,219.08
Regular Operating Expenses	4,715,834.00	4,454,175.32	(-) 261,658.68
Travel	110,995.00	109,354.03	(-) 1,640.97
Motor Vehicle Equipment Purchases	652,275.00	651,722.32	(-) 552.68
Publications and Printing	77,125.00	74,811.35	(-) 2,313.65
Equipment Purchases	996,980.00	992,754.55	(-) 4,225.45
Computer Charges	281,367.00	263,614.70	(-) 17,752.30
Real Estate Rentals	10,130.00	9,522.50	(-) 607.50
Telecommunications	576,725.00	567,490.14	(-) 9,234.86
Per Diem, Fees and Contracts	109,366.00	103,849.76	(-) 5,516.24
Capital Outlay	185,468.00	177,048.35	(-) 8,419.65
Contractual Research	323,846.00	322,527.88	(-) 1,318.12
Ware County Grant	60,000.00	60,000.00	.00
Wood Energy Program	541,600.00	526,005.36	(-) 15,594.64
Payments to the University of Georgia, School of Forestry for Forest Research	75,000.00	75,000.00	.00
	$ 25,710,365.00	$ 25,323,311.18	$(-) 387,053.82
Excess of Funds Available over Expenditures		$ 151,168.75	$ 151,168.75

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

CONSERVATION:
NATURAL RESOURCES, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Natural Resources, as presented in unit report, provided for expenditures totaling $67,489,595.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 45,432,919.00	$ 45,332,919.00	$(-) 100,000.00
Federal Funds	14,457,645.00	12,651,112.53	(-) 1,806,532.47
Other Revenues Retained	7,599,031.00	7,294,672.14	(-) 304,358.86
	$ 67,489,595.00	$ 65,278,703.67	$(-) 2,210,891.33
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	350,974.08	350,974.08
	$ 67,489,595.00	$ 65,629,677.75	$(-) 1,959,917.25
EXPENDITURES			
Personal Services	$ 34,084,080.00	$ 34,012,115.65	$(-) 71,964.35
Regular Operating Expenses	7,929,933.00	7,737,112.57	(-) 192,820.43
Travel	438,139.00	413,973.06	(-) 24,165.94
Motor Vehicle Equipment Purchases	771,570.00	761,373.47	(-) 10,196.53
Publications and Printing	452,134.00	425,007.81	(-) 27,126.19
Equipment Purchases	693,627.00	674,915.98	(-) 18,711.02
Computer Charges	395,105.00	368,907.44	(-) 26,197.56
Real Estate Rentals	837,764.00	835,904.70	(-) 1,859.30
Telecommunications	733,535.00	705,241.84	(-) 28,293.16
Per Diem, Fees and Contracts	2,071,215.00	2,041,374.55	(-) 29,840.45
Capital Outlay	254,982.00	221,339.18	(-) 33,642.82
Authority Lease Rentals	2,033,000.00	2,017,000.00	(-) 16,000.00
Postage	309,698.00	293,500.31	(-) 16,197.69
Land and Water Conservation Grants	3,500,000.00	1,815,171.62	(-) 1,684,828.38
Recreation Grants	551,000.00	551,000.00	.00
Water and Sewer Grants	3,125,000.00	3,125,000.00	.00
Solid Waste Grants	1,500,000.00	1,500,000.00	.00
Contract with U. S. Geological Survey for Ground Water Resources Survey	250,437.00	250,437.00	.00
Contract with U. S. Geological Survey for Topographic Maps	125,000.00	125,000.00	.00
Capital Outlay - Hatchery Renovation	8,000.00	7,996.93	(-) 3.07
Capital Outlay - Repairs and Maintenance	1,617,833.00	1,487,298.00	(-) 130,535.00
Capital Outlay - Shop Stock	300,000.00	295,741.92	(-) 4,258.08
Capital Outlay - Heritage Trust	435,854.00	434,575.96	(-) 1,278.04
Cost of Material for Resale	875,000.00	843,115.21	(-) 31,884.79
Payments to Lake Lanier Islands Development Authority	857,115.00	857,115.00	.00
Payments to Jekyll Island State Park Authority	938,061.00	938,061.00	.00
Contract - Special Olympics, Inc.	186,000.00	186,000.00	.00
Georgia Sports Hall of Fame	50,000.00	50,000.00	.00
Capital Outlay - Heritage Trust - Wildlife Management Area Land Acquisition	350,000.00	.00	(-) 350,000.00
Payments to Georgia Hazardous Waste Management Authority	76,000.00	76,000.00	.00
Capital Outlay - User Fee Enhancements	1,160,068.00	1,142,102.37	(-) 17,965.63
Capital Outlay - Buoy Maintenance	13,000.00	12,186.95	(-) 813.05
Capital Outlay - Consolidated Maintenance	238,086.00	238,048.15	(-) 37.85
Technical Assistance Contract	100,000.00	100,000.00	.00
Historic Preservation Grants	208,359.00	190,216.00	(-) 18,143.00
Tybee Island - Governor's Emergency Fund	20,000.00	20,000.00	.00
	$ 67,489,595.00	$ 64,752,832.67	$(-) 2,736,762.33
Excess of Funds Available over Expenditures		$ 876,845.08	$ 876,845.08

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

CONSERVATION:
SOIL AND WATER CONSERVATION COMMITTEE, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Soil and Water Conservation Committee, as presented on page 16 of unit report, provided for expenditures totaling $824,310.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 808,810.00	$ 798,290.00	$(-) 10,520.00
Federal Funds	15,500.00	12,998.64	(-) 2,501.36
	$ 824,310.00	$ 811,288.64	$(-) 13,021.36
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	195.84	195.84
	$ 824,310.00	$ 811,484.48	$(-) 12,825.52
EXPENDITURES			
Personal Services	$ 519,449.00	$ 519,049.46	$(-) 399.54
Regular Operating Expenses	52,232.00	49,884.72	(-) 2,347.28
Travel	54,990.00	51,655.54	(-) 3,334.46
Motor Vehicle Equipment Purchases	12,300.00	12,229.30	(-) 70.70
Publications and Printing	15,086.00	13,885.22	(-) 1,200.78
Equipment Purchases	1,300.00	1,248.86	(-) 51.14
Computer Charges	6,500.00	6,097.08	(-) 402.92
Real Estate Rentals	24,338.00	24,242.91	(-) 95.09
Telecommunications	14,789.00	12,451.05	(-) 2,337.95
Per Diem, Fees and Contracts	123,326.00	120,034.07	(-) 3,291.93
	$ 824,310.00	$ 810,778.21	$(-) 13,531.79
Excess of Funds Available over Expenditures		$ 706.27	$ 706.27

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

DEFENSE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Defense, as presented on page 16 of unit report, provided for expenditures totaling $7,919,351.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 2,724,519.00	$ 2,724,519.00	$ .00
Federal Funds	5,188,832.00	5,087,526.48	(-) 101,305.52
Other Revenues Retained	6,000.00	7,934.42	1,934.42
	$ 7,919,351.00	$ 7,819,979.90	$(-) 99,371.10
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	8,101.80	8,101.80
	$ 7,919,351.00	$ 7,828,081.70	$(-) 91,269.30
EXPENDITURES			
Personal Services	$ 4,242,282.00	$ 4,218,615.76	$(-) 23,666.24
Regular Operating Expenses	1,541,663.00	1,491,026.32	(-) 50,636.68
Travel	24,815.00	21,762.18	(-) 3,052.82
Motor Vehicle Equipment Purchases	8,000.00	.00	(-) 8,000.00
Publications and Printing	36,560.00	33,580.66	(-) 2,979.34
Equipment Purchases	16,530.00	15,886.67	(-) 643.33
Real Estate Rentals	6,200.00	5,760.00	(-) 440.00
Telecommunications	63,459.00	60,749.47	(-) 2,709.53
Per Diem, Fees and Contracts	63,340.00	59,242.31	(-) 4,097.69
Capital Outlay	79,479.00	78,403.38	(-) 1,075.62
Utilities	1,226,845.00	1,195,516.83	(-) 31,328.17
National Guard Units Grants	362,140.00	362,140.00	.00
Georgia Military Institute Grant	15,000.00	15,000.00	.00
Civil Air Patrol Contract	40,000.00	40,000.00	.00
Local Civil Defense Grants - Project Application	44,338.00	43,800.19	(-) 537.81
Repairs and Renovations	148,700.00	148,559.28	(-) 140.72
	$ 7,919,351.00	$ 7,790,043.05	$(-) 129,307.95
Excess of Funds Available over Expenditures		$ 38,038.65	$ 38,038.65

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
EDUCATION, DEPARTMENT OF
"A" EDUCATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Education, "A" Budget, as presented in unit report, provided for expenditures totaling $1,663,922,345.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,383,023,715.82	$ 1,382,673,715.82	$(-) 350,000.00
Revenue Sharing Funds	1,080,986.18	1,080,986.18	.00
	$ 1,384,104,702.00	$ 1,383,754,702.00	$(-) 350,000.00
Federal Funds	273,307,060.00	252,110,988.67	(-) 21,196,071.33
Other Revenues Retained	6,510,583.00	3,723,739.91	(-) 2,786,843.09
	$ 1,663,922,345.00	$ 1,639,589,430.58	$(-) 24,332,914.42
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	2,462,807.61	2,462,807.61
	$ 1,663,922,345.00	$ 1,642,052,238.19	$(-) 21,870,106.81
EXPENDITURES			
Personal Services	$ 17,178,369.00	$ 16,709,297.49	$(-) 469,071.51
Regular Operating Expenses	1,933,810.00	1,689,849.76	(-) 243,960.24
Travel	892,994.00	784,278.20	(-) 108,715.80
Publications and Printing	748,228.00	587,752.33	(-) 160,475.67
Equipment Purchases	155,853.00	96,783.55	(-) 59,069.45
Computer Charges	1,304,941.00	1,266,969.30	(-) 37,971.70
Real Estate Rentals	946,285.00	853,491.68	(-) 92,793.32
Telecommunications	525,498.00	483,972.86	(-) 41,525.14
Per Diem, Fees and Contracts	4,875,020.00	4,497,980.06	(-) 377,039.94
Utilities	34,325.00	30,277.06	(-) 4,047.94
APEG Grants:			
Salaries of Instructional Personnel (Sec. 10(a) (1) and 10(a) (2) (Code Section 20-2-157(a))	576,122,280.00	576,122,279.33	(-) .67
Salaries of Instructional Personnel (Sec. 5) (Code Section 20-2-152)	98,936,442.00	99,468,021.84	531,579.84
Salaries of Instructional Personnel	23,860,270.00	23,860,269.16	(-) .84
Salaries of Student Supportive Personnel	23,834,440.00	23,834,439.29	(-) .71
Salaries of Administrative and Supervisory Personnel	68,274,097.00	68,274,096.32	(-) .68
Special Education Leadership Personnel	3,125,041.00	3,125,040.62	(-) .38
Instructional Media	20,007,216.00	19,947,383.76	(-) 59,832.24
Instructional Equipment	686,891.00	694,932.96	8,041.96
Maintenance and Operation	93,973,884.00	93,880,934.52	(-) 92,949.48
Sick and Personal Leave	5,542,444.00	5,540,664.00	(-) 1,780.00
Travel	1,019,283.00	1,018,366.56	(-) 916.44
Pupil Transportation - Regular	81,106,764.00	80,962,514.57	(-) 144,249.43
Isolated Schools	558,073.00	514,887.06	(-) 43,185.94
Non-APEG Grants:			
Education of Children of Low-Income Families	94,337,174.00	78,881,877.55	(-) 15,455,296.45
Teacher Retirement	103,487,580.00	103,026,613.02	(-) 460,966.98
Instructional Services for the Handicapped	25,035,004.00	24,053,999.58	(-) 981,004.42
Preparation of Professional Personnel in Education of Handicapped Children	60,421.00	51,605.00	(-) 8,816.00
Tuition for the Multihandicapped	1,172,000.00	1,000,993.67	(-) 171,006.33
Severely Emotionally Disturbed	15,714,738.00	15,656,725.00	(-) 58,013.00
Compensatory Education	15,850,399.00	15,850,330.00	(-) 69.00
School Lunch (Federal)	101,184,050.00	101,118,180.27	(-) 65,869.73
School Lunch (State)	14,505,580.00	14,505,170.20	(-) 409.80
Supplementary Education Centers and Services	72,361.00	57,471.00	(-) 14,890.00
Staff Development	753,500.00	750,978.31	(-) 2,521.69
Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification	3,474,755.00	3,474,755.00	.00
Cooperative Educational Service Agencies	3,719,736.00	3,719,735.28	(-) .72
Superintendents' Salaries	4,850,714.00	4,804,634.86	(-) 46,079.14

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION: continued
EDUCATION, DEPARTMENT OF continued
"A" EDUCATION, DEPARTMENT OF continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL	OVER (-) UNDER
Non-APEG Grants: continued			
High School Program	$ 26,504,314.00	$ 25,343,242.65	$(-) 1,161,071.35
Area Vocational-Technical Schools	56,817,382.00	55,618,597.35	(-) 1,198,784.65
Junior College Vocational Program	2,351,702.00	2,246,160.26	(-) 105,541.74
Quick Start Program	3,138,720.00	3,138,720.00	.00
Comprehensive Employment and Training	2,359,434.00	1,896,898.92	(-) 462,535.08
Vocational Research and Curriculum	477,707.00	477,394.00	(-) 313.00
Adult Education	3,614,899.00	3,283,148.85	(-) 331,750.15
Salaries and Travel of Public Librarians	4,243,255.00	4,217,306.78	(-) 25,948.22
Public Library Materials	4,177,053.00	4,052,051.89	(-) 125,001.11
Talking Book Centers	666,258.00	666,258.00	.00
Public Library Maintenance and Operation	2,671,286.00	2,670,189.80	(-) 1,096.20
Public Library Construction	400,000.00	400,000.00	.00
Instructional Aides	9,698,546.00	9,671,300.00	(-) 27,246.00
Teacher Health Insurance	33,939,655.00	33,725,294.26	(-) 214,360.74
Capital Outlay	75,000.00	75,000.00	.00
Grants to Local School Systems for Educational Purposes	75,000,000.00	75,000,000.00	.00
Salaries of Extended Pre-School Personnel	10,388,648.00	10,330,409.00	(-) 58,239.00
Career Education	163,381.00	138,870.00	(-) 24,511.00
Nutrition Education	78,000.00	77,279.34	(-) 720.66
Child Care Lunch Program (Federal)	8,072,853.00	7,870,044.36	(-) 202,808.64
Special Project Grant	172,436.00	172,436.00	.00
Transitional Program for Refugee Children	173,660.00	172,191.18	(-) 1,468.82
Chapter II - Block Grant Flow Through	8,877,696.00	8,680,926.00	(-) 196,770.00
	$ 1,663,922,345.00	$ 1,641,121,269.66	$(-) 22,801,075.34
Excess of Funds Available over Expenditures		$ 930,968.53	$ 930,968.53

The above comparison indicates that APEG Grant for Salaries of Instructional Personnel (Sec. 5) (Code Section 20-2-152) was overspent in the amount of $531,579.84 and APEG Grant for Instructional Equipment was overspent in the amount of $8,041.96. These overexpenditures are in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
EDUCATION, DEPARTMENT OF
"B" INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Institutions of the Department of Education, "B" Budget, as presented in unit report, provided for expenditures totaling $18,220,498.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 14,936,108.00	$ 14,936,108.00	$ .00
Federal Funds	1,220,078.00	994,943.91	(-) 225,134.09
Other Revenues Retained	1,865,598.00	1,234,505.73	(-) 631,092.27
	$ 18,021,784.00	$ 17,165,557.64	$(-) 856,226.36
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	198,714.00	520,746.99	322,032.99
	$ 18,220,498.00	$ 17,686,304.63	$(-) 534,193.37
EXPENDITURES			
Personal Services	$ 12,978,027.00	$ 12,935,356.97	$(-) 42,670.03
Regular Operating Expenses	2,370,821.00	1,999,845.06	(-) 370,975.94
Travel	57,358.00	46,899.34	(-) 10,458.66
Motor Vehicle Equipment Purchases	28,815.00	28,764.20	(-) 50.80
Publications and Printing	18,376.00	11,999.48	(-) 6,376.52
Equipment Purchases	567,616.00	541,536.32	(-) 26,079.68
Telecommunications	101,266.00	101,038.73	(-) 227.27
Per Diem, Fees and Contracts	111,251.00	91,532.28	(-) 19,718.72
Capital Outlay	718,323.00	461,343.20	(-) 256,979.80
Utilities	1,268,645.00	1,447,005.86	178,360.86
	$ 18,220,498.00	$ 17,665,321.44	$(-) 555,176.56
Excess of Funds Available over Expenditures		$ 20,983.19	$ 20,983.19

The above comparison indicates that Utilities were overspent in the amount of $178,360.86. This overexpenditure is in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION:
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public School Employees' Retirement System, Expense Fund provided for expenditures totaling $11,978,100.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 11,978,100.00	$ 11,978,100.00	$ .00
EXPENDITURES			
Payments to Employees' Retirement System	$ 160,000.00	$ 160,000.00	$ .00
Employer Contributions	11,818,100.00	11,818,100.00	.00
	$ 11,978,100.00	$ 11,978,100.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF "A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia, "A" Budget, as presented on Schedule "1", page 32 of unit report, provided for expenditures totaling $952,805,116.00. The Regents, in turn, made budget allocations totaling $884,918,116.00 to the various units, as shown on Schedule "18", pages 64 and 65 of unit report.

Separate audit reports are made for the various units of the University System including research and extension activities. Section III of this report reflects a comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for operations of units of the University System of Georgia.

That portion of the approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia eliminating the allocations to the various units, as presented on page 32 of unit report, provided for expenditures totaling $67,887,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 64,535,383.00	$ 64,535,383.00	$ .00
Other Revenues Retained	3,351,617.00	2,114,233.59	(-) 1,237,383.41
	$ 67,887,000.00	$ 66,649,616.59	$(-) 1,237,383.41
EXPENDITURES			
Personal Services	$ 79,632.00	$ 24,676.50	$(-) 54,955.50
Operating Expenses	489,985.00	3,444.09	(-) 486,540.91
Authority Lease Rentals	16,367,000.00	15,663,749.00	(-) 703,251.00
Teachers' Retirement	50,950,383.00	51,939,782.23	989,399.23
	$ 67,887,000.00	$ 67,631,651.82	$(-) 255,348.18
Excess of Funds Available over Expenditures		$(-) 982,035.23	$(-) 982,035.23

The above comparison indicates that Teachers' Retirement was overspent in the amount of $989,399.23. This overexpenditure is in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"B" REGENTS' CENTRAL OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Regents' Central Office of the Board of Regents of the University System of Georgia, "B" Budget, as presented on page 33 of unit report, provided for expenditures totaling $15,538,042.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,467,409.00	$ 15,467,409.00	$ .00
Other Revenues Retained	70,633.00	95,761.49	25,128.49
	$ 15,538,042.00	$ 15,563,170.49	$ 25,128.49
EXPENDITURES			
Personal Services	$ 2,724,846.00	$ 2,726,719.00	$ 1,873.00
Operating Expenses	706,578.00	729,474.18	22,896.18
Southern Regional Education Board Payments	4,183,450.00	4,183,450.00	.00
Medical Scholarships	547,500.00	532,500.00	(-) 15,000.00
Regents Opportunity Grants	500,000.00	500,000.00	.00
Regents Scholarships	200,000.00	200,000.00	.00
Grants to Junior Colleges	6,485,668.00	6,485,668.00	.00
Rental Payments to Georgia Military College	190,000.00	190,000.00	.00
	$ 15,538,042.00	$ 15,547,811.18	$ 9,769.18
Excess of Funds Available over Expenditures		$ 15,359.31	$ 15,359.31

The above comparison indicates that Personal Services were overspent in the amount of $1,873.00 and Operating Expenses were overspent in the amount of $22,896.18. These overexpenditures are in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"C" PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Public Telecommunications Commission of the Board of Regents of the University System of Georgia, "C" Budget, as presented in unit report, provided for expenditures totaling $5,962,541.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,998,767.00	$ 3,978,530.00	$ (-) 20,237.00
Federal Funds	36,800.00	28,482.55	(-) 8,317.45
Other Revenues Retained	1,926,974.00	1,869,664.70	(-) 57,309.30
	$ 5,962,541.00	$ 5,876,677.25	$ (-) 85,863.75
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	16,906.92	16,906.92
	$ 5,962,541.00	$ 5,893,584.17	$ (-) 68,956.83
EXPENDITURES			
Personal Services	$ 2,851,255.00	$ 2,703,701.94	$ (-) 147,553.06
Operating Expenses	3,111,286.00	3,074,512.25	(-) 36,773.75
	$ 5,962,541.00	$ 5,778,214.19	$ (-) 184,326.81
Excess of Funds Available over Expenditures		$ 115,369.98	$ 115,369.98

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
STUDENT FINANCE COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Student Finance Commission, as presented in unit report, provided for expenditures totaling $21,308,670.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 14,981,146.00	$ 14,731,146.00	$(-) 250,000.00
Federal Funds	1,332,815.00	.00	(-) 1,332,815.00
Other Revenues Retained	4,994,709.00	2,366,726.98	(-) 2,627,982.02
	$ 21,308,670.00	$ 17,097,872.98	$(-) 4,210,797.02
EXPENDITURES			
Personal Services	$ 1,842,641.00	$ 1,789,975.30	$(-) 52,665.70
Regular Operating Expenses	270,224.00	252,440.68	(-) 17,783.32
Travel	50,700.00	38,840.59	(-) 11,859.41
Publications and Printing	55,000.00	50,754.03	(-) 4,245.97
Equipment Purchases	56,335.00	53,263.21	(-) 3,071.79
Telecommunications	70,569.00	66,758.95	(-) 3,810.05
Per Diem, Fees and Contracts	101,240.00	87,296.83	(-) 13,943.17
Payment of Interest and Fees	426,500.00	376,500.00	(-) 50,000.00
Guaranteed Educational Loans	3,151,496.00	653,496.00	(-) 2,498,000.00
Tuition Equalization Grants	11,100,000.00	10,925,000.00	(-) 175,000.00
Student Incentive Grants	3,977,915.00	2,570,100.00	(-) 1,407,815.00
Law Enforcement Personnel Dependents' Grants	27,000.00	27,000.00	.00
North Georgia College ROTC Grants	137,050.00	137,050.00	.00
Georgia Military Scholarship Grants	42,000.00	42,000.00	.00
	$ 21,308,670.00	$ 17,070,475.59	$(-) 4,238,194.41
Excess of Funds Available over Expenditures		$ 27,397.39	$ 27,397.39

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION:
TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Teachers' Retirement System, Expense Fund provided for expenditures totaling $4,922,989.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,139,100.00	$ 2,139,100.00	$ .00
Other Revenues Retained	2,783,889.00	2,665,858.54	(-) 118,030.46
	$ 4,922,989.00	$ 4,804,958.54	$(-) 118,030.46
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	220,784.31	220,784.31
	$ 4,922,989.00	$ 5,025,742.85	$ 102,753.85
EXPENDITURES			
Personal Services	$ 1,415,782.00	$ 1,415,770.58	$(-) 11.42
Regular Operating Expenses	79,315.00	63,538.01	(-) 15,776.99
Travel	20,600.00	18,605.79	(-) 1,994.21
Publications and Printing	60,825.00	52,722.94	(-) 8,102.06
Equipment Purchases	14,930.00	14,665.62	(-) 264.38
Computer Charges	586,935.00	584,279.31	(-) 2,655.69
Real Estate Rentals	83,302.00	83,301.22	(-) .78
Telecommunications	52,200.00	51,962.33	(-) 237.67
Per Diem, Fees and Contracts	374,400.00	336,859.38	(-) 37,540.62
Postage	95,600.00	88,929.63	(-) 6,670.37
Cost of Living Increases for Local Retirement System Members	792,000.00	686,784.88	(-) 105,215.12
Floor Fund for Local Retirement Systems	1,347,100.00	1,318,235.80	(-) 28,864.20
	$ 4,922,989.00	$ 4,715,655.49	$(-) 207,333.51
Excess of Funds Available over Expenditures		$ 310,087.36	$ 310,087.36

EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Employees' Retirement System, Administrative Expense Fund provided for expenditures totaling $1,440,663.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,440,663.00	$ 1,418,300.15	$(-) 22,362.85
EXPENDITURES			
Personal Services	$ 570,212.00	$ 570,186.42	$(-) 25.58
Regular Operating Expenses	16,321.00	12,306.73	(-) 4,014.27
Travel	8,400.00	5,374.82	(-) 3,025.18
Publications and Printing	31,600.00	29,035.32	(-) 2,564.68
Equipment Purchases	4,500.00	2,506.12	(-) 1,993.88
Computer Charges	170,377.00	170,370.62	(-) 6.38
Real Estate Rentals	55,535.00	55,534.56	(-) .44
Telecommunications	12,633.00	11,677.52	(-) 955.48
Per Diem, Fees and Contracts	509,725.00	500,992.04	(-) 8,732.96
Postage	61,360.00	60,316.00	(-) 1,044.00
	$ 1,440,663.00	$ 1,418,300.15	$(-) 22,362.85
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia State Financing and Investment Commission provided for expenditures totaling $1,160,161.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,160,161.00	$ 912,165.15	$(-) 247,995.85
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,654.32	1,654.32
	$ 1,160,161.00	$ 913,819.47	$(-) 246,341.53
EXPENDITURES			
Personal Services	$ 891,368.00	$ 718,478.45	$(-) 172,889.55
Regular Operating Expenses	37,500.00	37,339.26	(-) 160.74
Travel	16,000.00	8,127.03	(-) 7,872.97
Publications and Printing	2,000.00	.00	(-) 2,000.00
Equipment Purchases	12,983.00	10,775.35	(-) 2,207.65
Computer Charges	19,135.00	15,339.73	(-) 3,795.27
Real Estate Rentals	52,075.00	52,074.00	(-) 1.00
Telecommunications	12,100.00	12,024.75	(-) 75.25
Per Diem, Fees and Contracts	117,000.00	53,401.82	(-) 63,598.18
	$ 1,160,161.00	$ 907,560.39	$(-) 252,600.61
Excess of Funds Available over Expenditures		$ 6,259.08	$ 6,259.08

GENERAL ASSEMBLY OF GEORGIA

FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for operations of the General Assembly of Georgia was $15,250,000.00 plus other revenues retained of $255.00 and carry-over of reserved fund balance from prior year of $2,846,205.33 making total funds available of $18,096,460.33. The total expenditures of the General Assembly of Georgia were $16,606,473.50 in the fiscal year ended June 30, 1983.

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA
"A" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (ISSUED)

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund (Issued) of the State of Georgia General Obligation Debt Sinking Fund, "A" Budget, as presented on page 18 of unit report, provided for expenditures totaling $83,639,440.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 83,639,440.00	$ 82,218,884.61	$(-) 1,420,555.39
EXPENDITURES			
General Obligation Debt Sinking Fund	$ 83,639,440.00	$ 82,018,884.61	$(-) 1,620,555.39
Excess of Funds Available over Expenditures		$ 200,000.00	$ 200,000.00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA
"B" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (NEW)

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund (New) of the State of Georgia General Obligation Debt Sinking Fund, "B" Budget, as presented on page 19 of unit report, provided for expenditures totaling $6,270,368.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 6,270,368.00	$ 6,107,775.00	$(-) 162,593.00
EXPENDITURES			
General Obligation Debt Sinking Fund	$ 6,270,368.00	$ 6,107,775.00	$(-) 162,593.00
Excess of Funds Available over Expenditures		$ .00	$ .00

GOVERNOR, OFFICE OF THE:
GOVERNOR'S OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Office, as presented on page 12 of unit report, provided for expenditures totaling $2,621,876.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 2,226,541.00	$ 2,226,541.00	$ .00
Federal Funds	258,750.00	108,823.07	(-) 149,926.93
Other Revenues Retained	136,585.00	129,605.00	(-) 6,980.00
	$ 2,621,876.00	$ 2,464,969.07	$(-) 156,906.93
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	3,058.23	3,058.23
	$ 2,621,876.00	$ 2,468,027.30	$(-) 153,848.70
EXPENDITURES			
Cost of Operations	$ 1,700,418.00	$ 1,699,187.60	$(-) 1,230.40
Transition Allowance	50,000.00	49,995.28	(-) 4.72
Mansion Allowance	40,000.00	40,000.00	.00
Intern Stipends and Travel	400,000.00	245,085.40	(-) 154,914.60
Personal Services	365,080.00	365,080.00	.00
Regular Operating Expenses	9,499.00	8,844.86	(-) 654.14
Travel	10,500.00	8,779.13	(-) 1,720.87
Publications and Printing	1,575.00	954.25	(-) 620.75
Real Estate Rentals	20,132.00	20,132.00	.00
Telecommunications	8,672.00	8,423.12	(-) 248.88
Per Diem, Fees and Contracts	16,000.00	14,959.63	(-) 1,040.37
	$ 2,621,876.00	$ 2,461,441.27	$(-) 160,434.73
Excess of Funds Available over Expenditures		$ 6,586.03	$ 6,586.03

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GOVERNOR, OFFICE OF THE: GOVERNOR'S EMERGENCY FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Emergency Fund was $3,100,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 3,100,000.00	$ 3,100,000.00	$ .00
EXPENDITURES			
Transfer to Other State Budget Units	$ 3,100,000.00	$ 3,100,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

GOVERNOR, OFFICE OF THE: PLANNING AND BUDGET, OFFICE OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Office of Planning and Budget, as presented on page 16 of unit report, provided for expenditures totaling $19,097,089.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,861,889.00	$ 6,830,639.00	$(-) 31.250.00
Federal Funds	10,011,418.00	10,591,962.88	580,544.88
Other Revenues Retained	2,207,470.00	633,755.76	(-) 1,573,714.24
	$ 19,080,777.00	$ 18,056,357.64	$(-) 1,024,419.36
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	16,312.00	2,023,703.71	2,007,391.71
	$ 19,097,089.00	$ 20,080,061.35	$ 982,972.35
EXPENDITURES			
Personal Services	$ 5,099,529.00	$ 4,976,372.61	$(-) 123,156.39
Regular Operating Expenses	215,675.00	196,167.88	(-) 19,507.12
Travel	137,978.00	99,039.21	(-) 38,938.79
Publications and Printing	122,676.00	90,522.59	(-) 32,153.41
Equipment Purchases	19,668.00	14,574.66	(-) 5,093.34
Computer Charges	225,813.00	222,597.59	(-) 3,215.41
Real Estate Rentals	293,993.00	293,991.55	(-) 1.45
Telecommunications	160,004.00	153,403.94	(-) 6,600.06
Per Diem, Fees and Contracts	10,950,827.00	6,764,628.95	(-) 4,186,198.05
Art Grants - State Funds	1,342,806.00	1,342,806.00	.00
Art Grants - Federal Funds	397,120.00	315,232.67	(-) 81,887.33
Art Grants - Donations	45,000.00	44,082.85	(-) 917.15
Art Grants - Governor's Emergency Fund	86,000.00	86,000.00	.00
	$ 19,097,089.00	$ 14,599,420.50	$(-) 4,497,668.50
Excess of Funds Available over Expenditures		$ 5,480,640.85	$ 5,480,640.85

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GRANTS, STATE AID: TO COUNTIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Counties provided for expenditures totaling $11,917,013.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 11,917,013.00	$ 11,917,013.00	$ .00
EXPENDITURES			
Regular Operating Expenses	$ 2,600,000.00	$ 2,600,000.00	$ .00
Capital Outlay	9,317,013.00	9,317,013.00	.00
	$ 11,917,013.00	$ 11,917,013.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

GRANTS, STATE AID: TO INCORPORATED MUNICIPALITIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Incorporated Municipalities provided for expenditures totaling $13,518,631.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 13,518,631.00	$ 13,517,000.00	$(-) 1,631.00
EXPENDITURES			
Regular Operating Expenses	$ 4,201,631.00	$ 4,200,000.00	$(-) 1,631.00
Capital Outlay	9,317,000.00	9,317,000.00	.00
	$ 13,518,631.00	$ 13,517,000.00	$(-) 1,631.00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

HIGHWAY SAFETY, OFFICE OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Office of Highway Safety, as presented on page 12 of unit report, provided for expenditures totaling $565,363.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 122,739.00	$ 122,739.00	$ .00
Federal Funds	442,624.00	387,539.83	(-) 55,084.17
	$ 565,363.00	$ 510,278.83	$(-) 55,084.17
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	55,000.00	55,000.00
	$ 565,363.00	$ 565,278.83	$(-) 84.17
EXPENDITURES			
Personal Services	$ 368,204.00	$ 345,714.63	$(-) 22,489.37
Regular Operating Expenses	25,009.00	18,303.74	(-) 6,705.26
Travel	14,500.00	10,195.42	(-) 4,304.58
Motor Vehicle Equipment Purchases	16,000.00	15,512.10	(-) 487.90
Publications and Printing	5,000.00	2,227.84	(-) 2,772.16
Equipment Purchases	800.00	789.39	(-) 10.61
Computer Charges	12,250.00	11,663.43	(-) 586.57
Real Estate Rentals	36,700.00	36,695.00	(-) 5.00
Telecommunications	18,000.00	11,069.56	(-) 6,930.44
Per Diem, Fees and Contracts	64,400.00	46,160.59	(-) 18,239.41
Postage	4,500.00	3,001.21	(-) 1,498.79
	$ 565,363.00	$ 501,332.91	$(-) 64,030.09
Excess of Funds Available over Expenditures		$ 63,945.92	$ 63,945.92

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF
"A" DEPARTMENTAL OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Departmental Operations of the Department of Human Resources, "A" Budget, as presented in unit report, provided for expenditures totaling $643,479,827.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 234,421,869.00	$ 230,901,994.00	$(-) 3,519,875.00
Federal Funds	377,332,256.00	362,159,777.42	(-) 15,172,478.58
Other Revenues Retained	30,074,081.00	27,332,799.20	(-) 2,741,281.80
	$ 641,828,206.00	$ 620,394,570.62	$(-) 21,433,635.38
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	1,651,621.00	2,557,362.52	905,741.52
	$ 643,479,827.00	$ 622,951,933.14	$(-) 20,527,893.86
EXPENDITURES			
Personal Services	$ 98,691,278.00	$ 97,264,369.07	$(-) 1,426,908.93
Regular Operating Expenses	61,115,917.00	57,570,334.11	(-) 3,545,582.89
Travel	2,874,884.00	2,487,569.56	(-) 387,314.44
Motor Vehicle Equipment Purchases	80,740.00	57,217.77	(-) 23,522.23
Publications and Printing	1,701,319.00	1,449,254.99	(-) 252,064.01
Equipment Purchases	591,077.00	493,685.52	(-) 97,391.48
Computer Charges	10,687,389.00	10,085,311.87	(-) 602,077.13
Real Estate Rentals	4,564,226.00	4,471,113.94	(-) 93,112.06
Telecommunications	3,566,687.00	3,016,664.02	(-) 550,022.98
Per Diem, Fees and Contracts	77,096,320.00	72,402,188.76	(-) 4,694,131.24
Capital Outlay	134,244.00	99,547.92	(-) 34,696.08
Utilities	909,590.00	852,855.93	(-) 56,734.07
Postage	1,293,355.00	1,185,390.41	(-) 107,964.59
Grants for Regional Prenatal and Postnatal Care Programs	3,879,000.00	3,879,000.00	.00
Crippled Children Benefits	4,502,500.00	3,908,557.55	(-) 593,942.45
Kidney Disease Benefits	577,500.00	327,544.85	(-) 249,955.15
Cancer Control Benefits	1,985,000.00	1,287,935.80	(-) 697,064.20
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants	5,110,369.00	3,700,303.74	(-) 1,410,065.26
Family Planning Benefits	301,530.00	296,430.53	(-) 5,099.47
Benefits for Midwifery Program	269,008.00	197,060.00	(-) 71,948.00
Grant-In-Aid to Counties	32,069,525.00	31,888,080.40	(-) 181,444.60
Work Incentive Benefits	457,358.00	352,736.68	(-) 104,621.32
Grants to Fulton County for 24-hour Emergency Social Services	173,400.00	173,400.00	.00
Benefits for Child Care	15,622,840.00	14,702,150.81	(-) 920,689.19
Homemaker Meals	89,437.00	84,722.16	(-) 4,714.84
Chatham County Homemaker Project	423,213.00	409,835.47	(-) 13,377.53
Douglas County Homemaker Project	107,394.00	104,801.79	(-) 2,592.21
Fulton County Homemaker Project	279,782.00	279,782.00	.00
Grants for Nephrology Centers	210,000.00	210,000.00	.00
Case Services	15,906,338.00	14,737,614.19	(-) 1,168,723.81
E.S.R.P. Case Services	75,000.00	25,583.10	(-) 49,416.90
SSI-Supplement Benefits	62,160.00	7,800.00	(-) 54,360.00
AFDC Benefits	187,366,610.00	184,911,296.24	(-) 2,455,313.76
Local Services Benefits Payments Grants	58,185,678.00	58,033,541.33	(-) 152,136.67
Grants to Counties for Social Services	44,693,153.00	44,584,272.11	(-) 108,880.89
Contract with Vocational Rehabilitation Community Facilities	3,810,712.00	3,804,093.99	(-) 6,618.01
Contract for the Purchase of Clotting Factor for the Hemophilia Program	100,000.00	100,000.00	.00
Contract with the Affirmative Industries	105,000.00	105,000.00	.00
Institutional Repairs and Maintenance	367,544.00	362,554.89	(-) 4,989.11
Contract with Emory University for Arthritis Research	200,000.00	200,000.00	.00
Grant for Epilepsy Program	63,000.00	62,709.69	(-) 290.31
Grant to Grady Hospital for Cystic Fibrosis Program	40,000.00	40,000.00	.00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF continued
"A" DEPARTMENTAL OPERATIONS continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL	OVER (-) UNDER
Contract for Scoliosis Screening	$ 40,000.00	$ 40,000.00	$ .00
Menninger Group Homes	293,000.00	293,000.00	.00
Contract - Georgia Advocacy Office, Incorporated	204,250.00	204,250.00	.00
Grant for Teenage Pregnancy Prevention Program	250,000.00	249,962.77	(-) 37.23
Contract - Cancer Research at Emory	111,000.00	111,000.00	.00
Contract - Macon-Bibb County Hospital Authority	2,000,000.00	2,000,000.00	.00
Cerebral Palsy Contract	136,500.00	136,500.00	.00
Grants to Counties for Metabolic Disorders Screening and Testing	45,000.00	41,012.90	(-) 3,987.10
Crippled Children's Clinics	60,000.00	59,939.76	(-) 60.24
	$ 643,479,827.00	$ 623,347,976.62	$(-) 20,131,850.38
Excess of Funds Available over Expenditures		$(-) 396,043.48	$(-) 396,043.48

HUMAN RESOURCES, DEPARTMENT OF
"B" HEALTH PLANNING AND DEVELOPMENT, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Health Planning and Development of the Department of Human Resources, "B" Budget, as presented in unit report, provided for expenditures totaling $877,750.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 444,195.00	$ 444,195.00	$ .00
Federal Funds	433,555.00	392,547.93	(-) 41,007.07
	$ 877,750.00	$ 836,742.93	$(-) 41,007.07
EXPENDITURES			
Personal Services	$ 564,086.00	$ 564,016.90	$(-) 69.10
Regular Operating Expenses	54,000.00	38,947.97	(-) 15,052.03
Travel	6,195.00	5,211.64	(-) 983.36
Publications and Printing	2,821.00	1,589.66	(-) 1,231.34
Computer Charges	20,000.00	13,817.05	(-) 6,182.95
Real Estate Rentals	80,200.00	80,176.80	(-) 23.20
Telecommunications	24,800.00	24,419.87	(-) 380.13
Per Diem, Fees and Contracts	119,048.00	107,775.40	(-) 11,272.60
Postage	6,600.00	6,599.99	(-) .01
	$ 877,750.00	$ 842,555.28	$(-) 35,194.72
Excess of Funds Available over Expenditures		$(-) 5,812.35	$(-) 5,812.35

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Community Mental Health/Mental Retardation Youth Services and Institutions of the Department of Human Resources, "C" Budget, as presented in unit report, provided for expenditures totaling $413,947,793.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 269,848,560.00	$ 268,022,100.00	$ (-) 1,826,460.00
Federal Funds	47,021,447.00	48,854,702.34	1,833,255.34
Other Revenues Retained	96,435,395.00	91,428,414.84	(-) 5,006,980.16
	$ 413,305,402.00	$ 408,305,217.18	$ (-) 5,000,184.82
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	642,391.00	4,787,717.39	4,145,326.39
	$ 413,947,793.00	$ 413,092,934.57	$ (-) 854,858.43
EXPENDITURES			
Personal Services	$ 221,661,838.00	$ 220,422,721.57	$ (-) 1,239,116.43
Regular Operating Expenses	26,942,878.00	26,344,656.11	(-) 598,221.89
Travel	476,939.00	430,440.41	(-) 46,498.59
Motor Vehicle Equipment Purchases	198,709.00	195,044.20	(-) 3,664.80
Publications and Printing	70,172.00	57,398.06	(-) 12,773.94
Equipment Purchases	932,971.00	914,556.42	(-) 18,414.58
Computer Charges	1,902,839.00	1,869,367.73	(-) 33,471.27
Real Estate Rentals	341,200.00	328,848.30	(-) 12,351.70
Telecommunications	2,175,485.00	2,126,357.25	(-) 49,127.75
Per Diem, Fees and Contracts	2,792,464.00	2,651,538.34	(-) 140,925.66
Capital Outlay	4,680,112.00	4,631,594.86	(-) 48,517.14
Authority Lease Rentals	4,306,875.00	4,306,875.00	.00
Utilities	13,701,743.00	13,498,999.51	(-) 202,743.49
Postage	194,105.00	193,265.99	(-) 839.01
Grants to County-Owned Detention Centers	2,218,125.00	2,218,125.00	.00
Drug Abuse Contracts	923,732.00	923,538.96	(-) 193.04
Day Care Centers for the Mentally Retarded	47,830,577.00	47,682,367.64	(-) 148,209.36
MR Day Care Center Motor Vehicle Purchases	608,417.00	607,765.45	(-) 651.55
Supportive Living Staff	1,354,991.00	1,323,022.06	(-) 31,968.94
Supportive Living Benefits	4,389,559.00	4,307,220.93	(-) 82,338.07
Georgia State Foster Grandparent/ Senior Companion Program	514,000.00	514,000.00	.00
Community Mental Health Center Services	59,474,767.00	56,985,903.47	(-) 2,488,863.53
Project Rescue	263,807.00	263,807.00	.00
Project ARC	163,332.00	163,332.00	.00
Project Friendship	229,819.00	228,345.45	(-) 1,473.55
Group Homes for Autistic Children	268,365.00	250,966.29	(-) 17,398.71
Uniform Alcoholism Projects	2,485,160.00	2,428,728.03	(-) 56,431.97
Child Care Benefits	15,000.00	11,540.06	(-) 3,459.94
Community Mental Retardation Staff	2,851,198.00	2,881,481.32	30,283.32
Community Mental Retardation Residential Services	9,868,614.00	9,387,287.39	(-) 481,326.61
Grant for DeKalb County Mental Retardation Project	61,000.00	57,666.67	(-) 3,333.33
Grant for Chatham County Mental Retardation Project	49,000.00	49,000.00	.00
	$ 413,947,793.00	$ 408,255,761.47	$ (-) 5,692,031.53
Excess of Funds Available over Expenditures		$ 4,837,173.10	$ 4,837,173.10

The above comparison indicates that Community Mental Retardation Staff was overspent in the amount of $30,283.32. This overexpenditure is in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

INDUSTRY AND TRADE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Industry and Trade, as presented on page 20 of unit report, provided for expenditures totaling $13,629,111.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,915,903.00	$ 8,755,481.00	$ (-) 160,422.00
Other Revenues Retained	4,713,208.00	4,743,402.23	30,194.23
	$ 13,629,111.00	$ 13,498,883.23	$ (-) 130,227.77
EXPENDITURES			
Personal Services	$ 4,047,759.00	$ 3,961,932.96	$ (-) 85,826.04
Regular Operating Expenses	664,407.00	643,843.03	(-) 20,563.97
Travel	221,103.00	196,463.72	(-) 24,639.28
Motor Vehicle Equipment Purchases	47,050.00	47,017.67	(-) 32.33
Publications and Printing	253,500.00	250,002.49	(-) 3,497.51
Equipment Purchases	28,825.00	28,816.46	(-) 8.54
Computer Charges	60,350.00	60,152.33	(-) 197.67
Real Estate Rentals	252,529.00	238,774.46	(-) 13,754.54
Telecommunications	154,450.00	133,852.85	(-) 20,597.15
Per Diem, Fees and Contracts	196,603.00	183,870.45	(-) 12,732.55
Capital Outlay - Energy Conservation	5,885.00	.00	(-) 5,885.00
Postage	138,200.00	137,723.64	(-) 476.36
Local Welcome Center Contracts	95,000.00	95,000.00	.00
Advertising	743,000.00	743,000.00	.00
Georgia Ports Authority - Authority Lease Rentals	2,605,000.00	2,605,000.00	.00
Georgia Ports Authority - General Obligation Bond Payments	3,500,000.00	3,500,000.00	.00
Historic Chattahoochee Commission Contract	40,000.00	40,000.00	.00
Atlanta Council for International Visitors	25,000.00	25,000.00	.00
Waterway Development in Georgia	25,000.00	25,000.00	.00
Georgia Music Week Promotion	20,000.00	20,000.00	.00
Georgia World Congress Center - Operating Expenses	185,500.00	185,500.00	.00
International Council of Georgia, Incorporated	14,950.00	14,950.00	.00
Georgia Semiquincentenary Commission	105,000.00	105,000.00	.00
Metro Chambers Executive Council	200,000.00	200,000.00	.00
	$ 13,629,111.00	$ 13,440,900.06	$ (-) 188,210.94
Excess of Funds Available over Expenditures		$ 57,983.17	$ 57,983.17

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

INVESTIGATION, GEORGIA BUREAU OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Bureau of Investigation, as presented on page 16 of unit report, provided for expenditures totaling $17,604,921.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 16,141,421.00	$ 15,941,421.00	$(-) 200,000.00
Federal Funds	5,189.00	5,212.02	23.02
Other Revenues Retained	1,458,311.00	1,467,098.95	8,787.95
	$ 17,604,921.00	$ 17,413,731.97	$(-) 191,189.03
EXPENDITURES			
Personal Services	$ 11,830,255.00	$ 11,759,537.51	$(-) 70,717.49
Regular Operating Expenses	1,578,638.00	1,532,681.48	(-) 45,956.52
Travel	427,618.00	359,795.20	(-) 67,822.80
Motor Vehicle Equipment Purchases	544,153.00	544,152.56	(-) .44
Publications and Printing	74,500.00	71,712.96	(-) 2,787.04
Equipment Purchases	159,572.00	158,270.19	(-) 1,301.81
Computer Charges	1,768,361.00	1,754,896.92	(-) 13,464.08
Real Estate Rentals	166,741.00	160,164.46	(-) 6,576.54
Telecommunications	752,482.00	738,230.05	(-) 14,251.95
Per Diem, Fees and Contracts	46,200.00	42,726.99	(-) 3,473.01
Evidence Purchased	205,001.00	203,771.53	(-) 1,229.47
Postage	51,400.00	50,793.90	(-) 606.10
	$ 17,604,921.00	$ 17,376,733.75	$(-) 228,187.25
Excess of Funds Available over Expenditures		$ 36,998.22	$ 36,998.22

JUDICIAL SYSTEM:
SUPREME COURT

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Supreme Court, as presented in unit report, provided for expenditures totaling $2,605,551.39. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,413,294.00	$ 2,413,294.00	$ .00
Other Revenues Retained	192,257.39	192,257.39	.00
	$ 2,605,551.39	$ 2,605,551.39	$ .00
EXPENDITURES			
Cost of Operations	$ 2,605,551.39	$ 2,604,666.93	$(-) 884.46
Excess of Funds Available over Expenditures		$ 884.46	$ 884.46

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM:
COURT OF APPEALS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Court of Appeals, as presented on page 14 of unit report, provided for expenditures totaling $2,714,681.30. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,671,951.00	$ 2,671,951.00	$ .00
Other Revenues Retained	42,730.30	42,730.30	.00
	$ 2,714,681.30	$ 2,714,681.30	$ .00
EXPENDITURES			
Cost of Operations	$ 2,714,681.30	$ 2,713,366.14	$(-) 1,315.16
Excess of Funds Available over Expenditures		$ 1,315.16	$ 1,315.16

JUDICIAL SYSTEM:
SUPERIOR COURTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Superior Courts, as presented on page 16 of unit report, provided for expenditures totaling $19,805,053.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 19,805,053.00	$ 19,055,053.00	$(-) 750,000.00
Federal Funds	.00	130,699.99	130,699.99
Other Revenues Retained	.00	1,148,116.20	1,148,116.20
	$ 19,805,053.00	$ 20,333,869.19	$ 528,816.19
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	29.24	29.24
	$ 19,805,053.00	$ 20,333,898.43	$ 528,845.43
EXPENDITURES			
Cost of Operations	$ 19,805,053.00	$ 20,277,295.03	$ 472,242.03
Excess of Funds Available over Expenditures		$ 56,603.40	$ 56,603.40

The above comparison indicates that the actual expenditures of the Superior Courts exceeded the approved budget.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM:
ADMINISTRATIVE OFFICE OF THE COURTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Administrative Office of the Courts, as presented in unit report, provided for expenditures totaling $783,076.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 781,731.00	$ 781,731.00	$ .00
Other Revenues Retained	1,345.00	1,306.35	(-) 38.65
	$ 783,076.00	$ 783,037.35	$(-) 38.65
EXPENDITURES			
Administrative Office of the Courts	$ 495,523.00	$ 495,484.35	$(-) 38.65
Case Counting	60,000.00	60,000.00	.00
Institute for Continuing Judicial Education	227,553.00	227,468.06	(-) 84.94
	$ 783,076.00	$ 782,952.41	$(-) 123.59
Excess of Funds Available over Expenditures		$ 84.94	$ 84.94

JUDICIAL SYSTEM:
APPELLATE COURT REPORTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Appellate Court Reports, as presented on page 12 of unit report, provided for expenditures totaling $216,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 216,000.00	$ 216,000.00	$ .00
EXPENDITURES			
Cost of Operations	$ 216,000.00	$ 198,367.24	$(-) 17,632.76
Excess of Funds Available over Expenditures		$ 17,632.76	$ 17,632.76

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM: COURT REPORTING OF THE JUDICIAL COUNCIL, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Court Reporting of the Judicial Council, as presented in unit report, provided for expenditures totaling $48,116.50. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,486.00	$ 15,486.00	$ .00
Other Revenues Retained	32,630.50	23,229.52	(-) 9,400.98
	$ 48,116.50	$ 38,715.52	$(-) 9,400.98
EXPENDITURES			
Cost of Operations	$ 48,116.50	$ 38,715.52	$(-) 9,400.98
Excess of Funds Available over Expenditures		$ .00	$ .00

JUDICIAL SYSTEM: JUDICIAL ADMINISTRATIVE DISTRICTS, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Judicial Administrative Districts, as presented in unit report, provided for expenditures totaling $537,658.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 537,658.00	$ 537,658.00	$ .00
EXPENDITURES			
Cost of Operations	$ 537,658.00	$ 537,658.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

JUDICIAL SYSTEM: JUDICIAL QUALIFICATIONS COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Judicial Qualifications Commission, as presented in unit report, provided for expenditures totaling $48,788.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 48,788.00	$ 48,788.00	$ .00
EXPENDITURES			
Cost of Operations	$ 48,788.00	$ 48,464.21	$(-) 323.79
Excess of Funds Available over Expenditures		$ 323.79	$ 323.79

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
JUSTICE COURTS TRAINING COUNCIL, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Justice Courts Training Council, as presented in unit report, provided for expenditures totaling $48,928.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 13,970.00	$ 13,970.00	$ .00
Other Revenues Retained	34,958.00	32,633.68	(-) 2,324.32
	$ 48,928.00	$ 46,603.68	$(-) 2,324.32
EXPENDITURES			
Cost of Operations	$ 48,928.00	$ 46,603.68	$(-) 2,324.32
Excess of Funds Available over Expenditures		$ .00	$ .00

JUDICIAL SYSTEM:
JUVENILE COURT JUDGES, COUNCIL OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Council of Juvenile Court Judges, as presented in unit report, provided for expenditures totaling $487,896.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 104,384.00	$ 104,384.00	$ .00
Federal Funds	383,512.00	321,090.80	(-) 62,421.20
	$ 487,896.00	$ 425,474.80	$(-) 62,421.20
EXPENDITURES			
Cost of Operations	$ 487,896.00	$ 425,474.78	$(-) 62,421.22
Excess of Funds Available over Expenditures		$ .02	$ .02

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

LABOR, DEPARTMENT OF
"A" INSPECTION DIVISION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Inspection Division of the Department of Labor, "A" Budget, as presented on page 22 of unit report, provided for expenditures totaling $768,668.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 768,668.00	$ 761,668.00	$ (-) 7,000.00
EXPENDITURES			
Personal Services	$ 631,000.00	$ 619,330.63	$ (-) 11,669.37
Regular Operating Expenses	16,246.00	15,005.36	(-) 1,240.64
Travel	87,751.00	74,174.63	(-) 13,576.37
Publications and Printing	9,000.00	9,842.06	842.06
Equipment Purchases	10,000.00	9,993.00	(-) 7.00
Real Estate Rentals	7,971.00	7,970.40	(-) .60
Telecommunications	6,500.00	5,814.07	(-) 685.93
Per Diem, Fees and Contracts	200.00	115.45	(-) 84.55
	$ 768,668.00	$ 742,245.60	$ (-) 26,422.40
Excess of Funds Available over Expenditures		$ 19,422.40	$ 19,422.40

The above comparison indicates that Publications and Printing were overspent in the amount of $842.06. This overexpenditure is in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

LABOR, DEPARTMENT OF
"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES AND COMPREHENSIVE EMPLOYMENT AND TRAINING

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training of the Department of Labor, "B" Budget, as presented on page 23 of unit report, provided for expenditures totaling $101,776,747.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,202,379.00	$ 3,102,379.00	$(-) 100,000.00
Federal Funds	98,574,368.00	88,413,761.08	(-) 10,160,606.92
Other Revenues Retained	.00	82,457.26	82,457.26
	$ 101,776,747.00	$ 91,598,597.34	$(-) 10,178,149.66
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	207,555.77	207,555.77
	$ 101,776,747.00	$ 91,806,153.11	$(-) 9,970,593.89
EXPENDITURES			
Personal Services	$ 53,567,669.00	$ 49,968,804.37	$(-) 3,598,864.63
Regular Operating Expenses	4,748,600.00	4,117,259.01	(-) 631,340.99
Travel	1,270,682.00	836,230.69	(-) 434,451.31
Publications and Printing	16,850.00	2,769.26	(-) 14,080.74
Equipment Purchases	1,252,250.00	630,109.90	(-) 622,140.10
Computer Charges	1,145,600.00	7,944.48	(-) 1,137,655.52
Real Estate Rentals	1,601,096.00	1,284,131.24	(-) 316,964.76
Telecommunications	1,387,000.00	1,083,380.77	(-) 303,619.23
Per Diem, Fees and Contracts	1,306,000.00	1,307,030.11	1,030.11
Per Diem, Fees and Contracts (CETA)	381,000.00	32,010.66	(-) 348,989.34
W.I.N. Grants	600,000.00	153,567.94	(-) 446,432.06
CETA Direct Benefits	34,500,000.00	31,991,234.36	(-) 2,508,765.64
	$ 101,776,747.00	$ 91,414,472.79	$(-) 10,362,274.21
Excess of Funds Available over Expenditures		$ 391,680.32	$ 391,680.32

The above comparison indicates that Per Diem, Fees and Contracts were overspent in the amount of $1,030.11. This over-expenditure is in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

LAW, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Law, as presented on page 14 of unit report, provided for expenditures totaling $4,886,799.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 4,408,147.00	$ 4,408,147.00	$ .00
Other Revenues Retained	478,652.00	478,397.68	(-) 254.32
	$ 4,886,799.00	$ 4,886,544.68	$ (-) 254.32
EXPENDITURES			
Personal Services	$ 3,764,189.00	$ 3,763,597.75	$ (-) 591.25
Regular Operating Expenses	258,100.00	254,459.16	(-) 3,640.84
Travel	98,750.00	98,424.64	(-) 325.36
Publications and Printing	33,267.00	32,872.85	(-) 394.15
Equipment Purchases	17,175.00	17,173.10	(-) 1.90
Computer Charges	106,318.00	105,679.13	(-) 638.87
Real Estate Rentals	293,480.00	293,480.00	.00
Telecommunications	90,200.00	90,167.97	(-) 32.03
Per Diem, Fees and Contracts	158,485.00	158,262.93	(-) 222.07
Books for State Library	66,835.00	66,828.67	(-) 6.33
	$ 4,886,799.00	$ 4,880,946.20	$ (-) 5,852.80
Excess of Funds Available over Expenditures		$ 5,598.48	$ 5,598.48

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

MEDICAL ASSISTANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Medical Assistance, as presented in unit report, provided for expenditures totaling $815,615,758.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 207,354,085.00	$ 207,354,085.00	$ .00
Federal Funds	540,149,559.00	448,640,136.05	(-) 91,509,422.95
Other Revenues Retained	19,118,086.00	18,858,518.40	(-) 259,567.60
	$ 766,621,730.00	$ 674,852,739.45	$(-) 91,768,990.55
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	48,994,028.00	43,820,746.07	(-) 5,173,281.93
	$ 815,615,758.00	$ 718,673,485.52	$(-) 96,942,272.48
EXPENDITURES			
Personal Services	$ 6,150,281.00	$ 6,016,009.17	$(-) 134,271.83
Regular Operating Expenses	326,219.00	301,015.65	(-) 25,203.35
Travel	73,582.00	72,522.27	(-) 1,059.73
Publications and Printing	249,618.00	238,704.91	(-) 10,913.09
Equipment Purchases	19,183.00	17,443.42	(-) 1,739.58
Computer Charges	7,327,035.00	7,225,693.73	(-) 101,341.27
Real Estate Rentals	290,684.00	290,678.25	(-) 5.75
Telecommunications	219,654.00	193,316.81	(-) 26,337.19
Per Diem, Fees and Contracts	9,323,728.00	8,820,351.85	(-) 503,376.15
Postage	801,173.00	800,108.75	(-) 1,064.25
Medicaid Benefits	634,643,063.00	564,296,527.02	(-) 70,346,535.98
Payments to Counties for Mental Health	10,135,930.00	7,911,987.07	(-) 2,223,942.93
Audits Contracts	435,382.00	336,486.92	(-) 98,895.08
Medicaid Benefits Reserve (1982)	113,889,715.00	60,069,170.33	(-) 53,820,544.67
Medicaid Benefits Reserve (1981)	5,522,622.00	(-) 2,589,629.93	(-) 8,112,251.93
Medicaid Benefits Reserve (1980)	21,075,136.00	(-) 1,415,519.26	(-) 22,490,655.26
Adult Emergency Dental Services Reserve (1980)	1,676,071.00	(-) 44.06	(-) 1,676,115.06
Payments to Counties for Mental Health Reserve (1982)	1,596,741.00	1,645,995.36	49,254.36
Payments to Counties for Mental Health Reserve (1980)	1,859,941.00	(-) 1,279.79	(-) 1,861,220.79
	$ 815,615,758.00	$ 654,229,538.47	$(-)161,386,219.53
Excess of Funds Available over Expenditures		$ 64,443,947.05	$ 64,443,947.05

The above comparison indicates that Payments to Counties for Mental Health Reserve (1982) were overspent in the amount of $49,254.36. This overexpenditure is in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"A" OFFENDER REHABILITATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Offender Rehabilitation, "A" Budget, as presented on page 24 of unit report, provided for expenditures totaling $130,497,782.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 126,459,673.00	$ 126,209,673.00	$(-) 250,000.00
Federal Funds	801,463.00	727,766.21	(-) 73,696.79
Other Revenues Retained	3,236,646.00	2,829,531.98	(-) 407,114.02
	$ 130,497,782.00	$ 129,766,971.19	$(-) 730,810.81
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	152,417.34	152,417.34
	$ 130,497,782.00	$ 129,919,388.53	$(-) 578,393.47
EXPENDITURES			
Personal Services	$ 77,397,729.00	$ 77,101,694.55	$(-) 296,034.45
Regular Operating Expenses	17,235,409.00	16,772,785.22	(-) 462,623.78
Travel	425,128.00	406,089.18	(-) 19,038.82
Motor Vehicle Equipment Purchases	493,445.00	491,078.67	(-) 2,366.33
Publications and Printing	186,610.00	182,434.01	(-) 4,175.99
Equipment Purchases	2,144,871.00	2,096,695.16	(-) 48,175.84
Computer Charges	630,104.00	625,699.82	(-) 4,404.18
Real Estate Rentals	598,090.00	590,499.22	(-) 7,590.78
Telecommunications	1,072,963.00	1,046,166.66	(-) 26,796.34
Per Diem, Fees and Contracts	1,081,926.00	974,050.97	(-) 107,875.03
Capital Outlay	24,000.00	21,725.00	(-) 2,275.00
Authority Lease Rentals	840,000.00	740,000.00	(-) 100,000.00
Utilities	5,500,180.00	5,468,390.99	(-) 31,789.01
Payments to Central State Hospital for Meals	2,207,520.00	2,116,795.16	(-) 90,724.84
Payments to Central State Hospital for Utilities	817,390.00	814,366.55	(-) 3,023.45
Payments to Jails for State Prisoner Medical Costs	119,000.00	107,953.71	(-) 11,046.29
Court Costs	564,000.00	594,369.90	30,369.90
Inmate Release Funds	846,500.00	846,494.69	(-) 5.31
Revolving Fund for County Workcamp Construction	167,072.00	150,000.00	(-) 17,072.00
County Subsidy	6,850,313.00	6,632,983.00	(-) 217,330.00
County Subsidy for Jails	962,500.00	889,215.00	(-) 73,285.00
Grants for County Workcamp Construction	205,500.00	182,500.00	(-) 23,000.00
Health Service Purchases	9,273,154.00	9,773,951.92	500,797.92
Central Repair Fund	832,378.00	707,453.48	(-) 124,924.52
Payments to the Medical Association of Georgia for Jail and Prison Health Care Certification	22,000.00	22,000.00	.00
	$ 130,497,782.00	$ 129,355,392.86	$(-) 1,142,389.14
Excess of Funds Available over Expenditures		$ 563,995.67	$ 563,995.67

The above comparison indicates that Court Costs were overspent in the amount of $30,369.90 and Health Service Purchases were overspent in the amount of $500,797.92. These overexpenditures are in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"B" PARDONS AND PAROLES, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Pardons and Paroles of the Department of Offender Rehabilitation, "B" Budget, as presented on page 12 of unit report, provided for expenditures totaling $6,347,892.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 6,347,892.00	$ 6,347,892.00	$ .00
Other Revenues Retained	.00	34.00	34.00
	$ 6,347,892.00	$ 6,347,926.00	$ 34.00
EXPENDITURES			
Personal Services	$ 5,272,162.00	$ 5,243,975.89	$(-) 28,186.11
Regular Operating Expenses	191,671.00	190,717.93	(-) 953.07
Travel	214,904.00	211,461.72	(-) 3,442.28
Motor Vehicle Equipment Purchases	92,600.00	92,596.14	(-) 3.86
Publications and Printing	17,000.00	16,244.80	(-) 755.20
Equipment Purchases	112,551.00	112,445.88	(-) 105.12
Computer Charges	9,300.00	9,292.39	(-) 7.61
Real Estate Rentals	142,683.00	142,192.68	(-) 490.32
Telecommunications	140,942.00	143,491.42	2,549.42
Per Diem, Fees and Contracts	88,879.00	87,940.24	(-) 938.76
County Jail Subsidy	65,200.00	65,165.00	(-) 35.00
	$ 6,347,892.00	$ 6,315,524.09	$(-) 32,367.91
Excess of Funds Available over Expenditures		$ 32,401.91	$ 32,401.91

The above comparison indicates that Telecommunications were overspent in the amount of $2,549.42. This overexpenditure is in violation of Section 57 of General Appropriations Act as amended of 1982-1983.

OFFENDER REHABILITATION, DEPARTMENT OF
"D" PROBATION DIVISION OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Probation Division Operations of the Department of Offender Rehabilitation, "D" Budget, as presented on page 25 of unit report, provided for expenditures totaling $19,218,257.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 17,652,293.00	$ 17,402,293.00	$(-) 250,000.00
Other Revenues Retained	1,565,964.00	1,505,753.00	(-) 60,211.00
	$ 19,218,257.00	$ 18,908,046.00	$(-) 310,211.00
EXPENDITURES			
Personal Services	$ 16,766,374.00	$ 16,608,678.37	$(-) 157,695.63
Regular Operating Expenses	638,813.00	581,225.53	(-) 57,587.47
Travel	319,160.00	238,563.06	(-) 80,596.94
Publications and Printing	15,500.00	15,417.54	(-) 82.46
Equipment Purchases	223,155.00	196,735.64	(-) 26,419.36
Computer Charges	30,000.00	29,998.49	(-) 1.51
Real Estate Rentals	529,748.00	513,509.03	(-) 16,238.97
Telecommunications	284,907.00	257,535.61	(-) 27,371.39
Per Diem, Fees and Contracts	30,000.00	13,135.29	(-) 16,864.71
Utilities	220,600.00	198,764.92	(-) 21,835.08
Grants for Independent Probation Systems	160,000.00	156,021.07	(-) 3,978.93
	$ 19,218,257.00	$ 18,809,584.55	$(-) 408,672.45
Excess of Funds Available over Expenditures		$ 98,461.45	$ 98,461.45

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Personnel Board - Merit System of Personnel Administration, as presented on page 20 of unit report, provided for expenditures totaling $153,941,242.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 106,000.00	$ 45,000.00	$(-) 61,000.00
Other Revenues Retained	153,835,242.00	139,198,232.55	(-) 14,637,009.45
	$ 153,941,242.00	$ 139,243,232.55	$(-) 14,698,009.45
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	50,251,005.01	50,251,005.01
	$ 153,941,242.00	$ 189,494,237.56	$ 35,552,995.56
EXPENDITURES			
Personal Services	$ 3,686,798.00	$ 3,642,942.25	$(-) 43,855.75
Regular Operating Expenses	101,675.00	92,711.37	(-) 8,963.63
Travel	44,195.00	39,998.30	(-) 4,196.70
Publications and Printing	106,170.00	105,358.11	(-) 811.89
Equipment Purchases	15,515.00	15,288.83	(-) 226.17
Computer Charges	1,091,200.00	1,013,471.58	(-) 77,728.42
Real Estate Rentals	201,950.00	189,974.76	(-) 11,975.24
Telecommunications	101,015.00	92,925.76	(-) 8,089.24
Per Diem, Fees and Contracts	9,851,974.00	9,617,133.32	(-) 234,840.68
Postage	140,750.00	140,750.00	.00
Health Insurance Claim Payments	138,600,000.00	124,536,222.77	(-) 14,063,777.23
	$ 153,941,242.00	$ 139,486,777.05	$(-) 14,454,464.95
Excess of Funds Available over Expenditures		$ 50,007,460.51	$ 50,007,460.51

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PUBLIC SAFETY, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Public Safety, as presented on page 22 of unit report, provided for expenditures totaling $50,631,767.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 48,141,292.00	$ 47,991,292.00	$(-) 150,000.00
Federal Funds	642,541.00	409,591.11	(-) 232,949.89
Other Revenues Retained	1,847,934.00	1,813,431.92	(-) 34,502.08
	$ 50,631,767.00	$ 50,214,315.03	$(-) 417,451.97
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	15,102.07	15,102.07
	$ 50,631,767.00	$ 50,229,417.10	$(-) 402,349.90
EXPENDITURES			
Personal Services	$ 35,856,455.00	$ 35,654,605.43	$(-) 201,849.57
Regular Operating Expenses	6,184,287.00	6,043,620.44	(-) 140,666.56
Travel	184,567.00	152,218.96	(-) 32,348.04
Motor Vehicle Equipment Purchases	1,201,418.00	1,201,456.36	38.36
Publications and Printing	1,045,045.00	985,057.20	(-) 59,987.80
Equipment Purchases	362,890.00	359,546.18	(-) 3,343.82
Computer Charges	2,341,973.00	2,288,795.61	(-) 53,177.39
Real Estate Rentals	71,276.00	68,832.32	(-) 2,443.68
Telccommunications	619,665.00	593,220.21	(-) 26,444.79
Per Diem, Fees and Contracts	524,438.00	408,973.70	(-) 115,464.30
Capital Outlay	27,000.00	27,000.00	.00
Postage	527,179.00	488,245.94	(-) 38,933.06
Conviction Reports	180,000.00	180,000.00	.00
Peace Officers Training Grant	1,505,574.00	1,393,560.24	(-) 112,013.76
	$ 50,631,767.00	$ 49,845,132.59	$(-) 786,634.41
Excess of Funds Available over Expenditures		$ 384,284.51	$ 384,284.51

The above comparison indicates that Motor Vehicle Equipment Purchases were overspent in the amount of $38.36. This overexpenditure is in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

PUBLIC SERVICE COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public Service Commission, as presented on page 16 of unit report, provided for expenditures totaling $3,805,490.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,749,289.00	$ 3,734,738.00	$(-) 14,551.00
Federal Funds	55,201.00	53,949.37	(-) 1,251.63
Other Revenues Retained	1,000.00	.00	(-) 1,000.00
	$ 3,805,490.00	$ 3,788,687.37	$(-) 16,802.63
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	33,921.67	33,921.67
	$ 3,805,490.00	$ 3,822,609.04	$ 17,119.04
EXPENDITURES			
Personal Services	$ 3,088,865.00	$ 3,086,432.45	$(-) 2,432.55
Regular Operating Expenses	215,031.00	211,834.69	(-) 3,196.31
Travel	91,273.00	85,789.09	(-) 5,483.91
Publications and Printing	7,500.00	6,812.24	(-) 687.76
Equipment Purchases	4,596.00	4,596.00	.00
Computer Charges	57,000.00	56,439.00	(-) 561.00
Real Estate Rentals	191,193.00	191,150.96	(-) 42.04
Telecommunications	83,230.00	76,694.92	(-) 6,535.08
Per Diem, Fees and Contracts	66,802.00	66,693.48	(-) 108.52
	$ 3,805,490.00	$ 3,786,442.83	$(-) 19,047.17
Excess of Funds Available over Expenditures		$ 36,166.21	$ 36,166.21

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

REVENUE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Revenue, as presented in unit report, provided for expenditures totaling $38,412,826.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 34,566,076.00	$ 34,386,372.00	$(-) 179,704.00
Other Revenues Retained	3,846,750.00	3,846,441.10	(-) 308.90
	$ 38,412,826.00	$ 38,232,813.10	$(-) 180,012.90
EXPENDITURES			
Personal Services	$ 22,617,059.00	$ 22,551,979.83	$(-) 65,079.17
Regular Operating Expenses	838,873.00	813,573.04	(-) 25,299.96
Travel	855,875.00	824,732.23	(-) 31,142.77
Motor Vehicle Equipment Purchases	58,995.00	58,925.74	(-) 69.26
Publications and Printing	1,370,305.00	1,357,576.13	(-) 12,728.87
Equipment Purchases	147,927.00	147,652.28	(-) 274.72
Computer Charges	5,701,441.00	5,696,383.28	(-) 5,057.72
Real Estate Rentals	1,203,739.00	1,191,786.01	(-) 11,952.99
Telecommunications	496,556.00	485,146.78	(-) 11,409.22
Per Diem, Fees and Contracts	133,000.00	130,124.48	(-) 2,875.52
County Tax Officials/Retirement and FICA	894,370.00	894,370.00	.00
Grants to Counties/Appraisal Staff	1,235,130.00	1,227,849.36	(-) 7,280.64
Motor Vehicle Tag Purchases	1,078,000.00	1,077,999.26	(-) .74
Motor Vehicle Decal Purchases	33,500.00	33,500.00	.00
Postage	1,748,056.00	1,690,308.80	(-) 57,747.20
	$ 38,412,826.00	$ 38,181,907.22	$(-) 230,918.78
Excess of Funds Available over Expenditures		$ 50,905.88	$ 50,905.88

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

SECRETARY OF STATE
"A" SECRETARY OF STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Secretary of State, "A" Budget, as presented on page 24, of unit report, provided for expenditures totaling $13,144,161.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 12,790,102.00	$ 12,790,102.00	$ .00
Federal Funds	201,552.00	208,985.99	7,433.99
Other Revenues Retained	152,507.00	123,853.08	(-) 28,653.92
	$ 13,144,161.00	$ 13,122,941.07	$(-) 21,219.93
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	176.00	176.00
	$ 13,144,161.00	$ 13,123,117.07	$(-) 21,043.93
EXPENDITURES			
Personal Services	$ 7,878,855.00	$ 7,877,587.19	$(-) 1,267.81
Regular Operating Expenses	1,277,332.00	1,266,582.19	(-) 10,749.81
Travel	168,800.00	163,534.35	(-) 5,265.65
Motor Vehicle Equipment Purchases	44,540.00	44,488.06	(-) 51.94
Publications and Printing	345,373.00	333,053.13	(-) 12,319.87
Equipment Purchases	60,143.00	60,038.95	(-) 104.05
Computer Charges	246,684.00	244,200.16	(-) 2,483.84
Real Estate Rentals	371,258.00	371,044.45	(-) 213.55
Telecommunications	250,498.00	243,146.16	(-) 7,351.84
Per Diem, Fees and Contracts	373,260.00	367,490.61	(-) 5,769.39
Authority Lease Rentals	1,276,000.00	1,276,000.00	.00
Election Expenses	600,000.00	598,415.13	(-) 1,584.87
Postage	251,418.00	251,040.68	(-) 377.32
	$ 13,144,161.00	$ 13,096,621.06	$(-) 47,539.94
Excess of Funds Available over Expenditures		$ 26,496.01	$ 26,496.01

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

SECRETARY OF STATE
"B" REAL ESTATE COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Real Estate Commission of the Secretary of State, "B" Budget, as presented on page 25 of unit report, provided for expenditures totaling $972,346.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 968,915.00	$ 968,915.00	$ .00
Other Revenues Retained	3,431.00	3,430.90	(-) .10
	$ 972,346.00	$ 972,345.90	$(-) .10
EXPENDITURES			
Personal Services	$ 513,602.00	$ 507,642.20	$(-) 5,959.80
Regular Operating Expenses	117,411.00	105,716.68	(-) 11,694.32
Travel	12,000.00	11,442.04	(-) 557.96
Motor Vehicle Equipment Purchases	37,332.00	37,331.80	(-) .20
Publications and Printing	29,000.00	24,336.67	(-) 4,663.33
Equipment Purchases	2,000.00	1,986.66	(-) 13.34
Computer Charges	139,747.00	139,214.29	(-) 532.71
Real Estate Rentals	33,600.00	33,600.00	.00
Telecommunications	17,854.00	16,183.71	(-) 1,670.29
Per Diem, Fees and Contracts	69,800.00	66,533.75	(-) 3,266.25
	$ 972,346.00	$ 943,987.80	$(-) 28,358.20
Excess of Funds Available over Expenditures		$ 28,358.10	$ 28,358.10

SUBSEQUENT INJURY TRUST FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The Subsequent Injury Trust Fund does not submit a budget for approval to the Office of Planning and Budget.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

TRANSPORTATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Transportation, as presented in unit report, provided for expenditures totaling $1,344,738,328.63. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 394,097,289.00	$ 394,097,289.00	$ .00
Federal Funds	313,169,947.56	459,569,664.99	146,399,717.43
Other Revenues Retained	27,383,840.48	27,877,339.97	493,499.49
	$ 734,651,077.04	$ 881,544,293.96	$ 146,893,216.92
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	610,087,251.59	449,552,148.89	(-)160,535,102.70
	$ 1,344,738,328.63	$ 1,331,096,442.85	$(-) 13,641,885.78
EXPENDITURES			
Personal Services	$ 135,642,622.00	$ 124,827,562.78	$(-) 10,815,059.22
Regular Operating Expenses	69,861,334.67	44,858,393.38	(-) 25,002,941.29
Travel	1,842,450.00	1,471,319.37	(-) 371,130.63
Motor Vehicle Equipment Purchases	1,601,155.67	929,939.72	(-) 671,215.95
Publications and Printing	1,137,603.43	712,615.27	(-) 424,988.16
Equipment Purchases	5,619,303.94	3,526,556.68	(-) 2,092,747.26
Computer Charges	950,027.00	760,913.82	(-) 189,113.18
Real Estate Rentals	996,916.00	987,924.00	(-) 8,992.00
Telecommunications	1,656,407.60	1,430,051.80	(-) 226,355.80
Per Diem, Fees and Contracts	15,294,965.62	11,051,483.80	(-) 4,243,481.82
Capital Outlay	1,063,404,611.55	596,927,427.73	(-)466,477,183.82
Authority Lease Rentals	24,873,157.00	24,873,156.50	(-) .50
State of Georgia General Obligation Debt Sinking Fund	8,463,166.00	8,430,334.90	(-) 32,831.10
Mass Transit Grants	9,023,132.25	4,760,864.31	(-) 4,262,267.94
Harbor Maintenance Payments	454,000.00	454,000.00	.00
Capital Outlay - Airport Development	700,000.00	664,445.33	(-) 35,554.67
Capital Outlay - Airport Operational Improvements	1,131,603.90	1,075,058.03	(-) 56,545.87
Capital Outlay - Airport Approach Aid	270,000.00	267,069.75	(-) 2,930.25
Eugene Talmadge Memorial Bridge Study	200,000.00	187,683.89	(-) 12,316.11
Geodetic Control	295,872.00	295,750.28	(-) 121.72
Capital Outlay - Paving State and Local Schools and State Institutions	750,000.00	770,856.18	20,856.18
Capital Outlay - Paving State Parks and Historic Sites	500,000.00	505,905.07	5,905.07
Capital Outlay - Paving Farmers Markets	35,000.00	41,751.14	6,751.14
Railroad Grade Separation	35,000.00	36,353.05	1,353.05
	$ 1,344,738,328.63	$ 829,847,416.78	$(-)514,890,911.85
Excess of Funds Available over Expenditures		$ 501,249,026.07	$ 501,249,026.07

The above comparison indicates that Capital Outlay - Paving State and Local Schools and State Institutions was overspent in the amount of $20,856.18, Capital Outlay - Paving State Parks and Historic Sites was overspent in the amount of $5,905.07, Capital Outlay - Paving Farmers Markets was overspent in the amount of $6,751.14 and Railroad Grade Separation was overspent in the amount of $1,353.05. These overexpenditures are in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

VETERANS SERVICE, STATE DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Department of Veterans Service, as presented on page 14 of unit report, provided for expenditures totaling $14,011,617.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,546,614.00	$ 11,468,104.00	$(-) 78,510.00
Federal Funds	2,465,003.00	2,328,482.27	(-) 136,520.73
	$ 14,011,617.00	$ 13,796,586.27	$(-) 215,030.73
EXPENDITURES			
Personal Services	$ 3,042,767.00	$ 3,004,498.74	$(-) 38,268.26
Regular Operating Expenses	72,388.00	64,150.23	(-) 8,237.77
Travel	72,200.00	71,788.32	(-) 411.68
Publications and Printing	17,000.00	16,962.01	(-) 37.99
Equipment Purchases	42,942.00	42,843.66	(-) 98.34
Real Estate Rentals	136,930.00	136,713.33	(-) 216.67
Telecommunications	57,250.00	50,695.58	(-) 6,554.42
Per Diem, Fees and Contracts	5,000.00	4,814.66	(-) 185.34
Postage	30,800.00	30,789.77	(-) 10.23
Operating Expense/Payments to Central State Hospital	7,385,921.00	7,199,698.20	(-) 186,222.80
Operating Expense/Payments to Medical College of Georgia	3,098,419.00	3,098,419.00	.00
Regular Operating Expenses for Projects	50,000.00	45,598.65	(-) 4,401.35
	$ 14,011,617.00	$ 13,766,972.15	$(-) 244,644.85
Excess of Funds Available over Expenditures		$ 29,614.12	$ 29,614.12

WORKERS' COMPENSATION, STATE BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Board of Workers' Compensation, as presented on page 14 of unit report, provided for expenditures totaling $4,335,211.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,304,311.00	$ 4,304,311.00	$ .00
Other Revenues Retained	30,900.00	30,093.82	(-) 806.18
	$ 4,335,211.00	$ 4,334,404.82	$(-) 806.18
EXPENDITURES			
Personal Services	$ 3,378,551.00	$ 3,359,884.59	$(-) 18,666.41
Regular Operating Expenses	103,548.00	101,437.73	(-) 2,110.27
Travel	50,900.00	50,368.01	(-) 531.99
Publications and Printing	45,000.00	41,189.21	(-) 3,810.79
Equipment Purchases	14,105.00	13,545.82	(-) 559.18
Computer Charges	138,644.00	138,389.03	(-) 254.97
Real Estate Rentals	414,694.00	414,242.49	(-) 451.51
Telecommunications	75,154.00	70,624.78	(-) 4,529.22
Per Diem, Fees and Contracts	50,652.00	45,667.45	(-) 4,984.55
Postage	63,963.00	62,677.25	(-) 1,285.75
	$ 4,335,211.00	$ 4,298,026.36	$(-) 37,184.64
Excess of Funds Available over Expenditures		$ 36,378.46	$ 36,378.46

SECTION III

REPORT OF THE STATE AUDITOR OF GEORGIA
OF
ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

GENERAL COMMENTS

INTRODUCTION

This is Section III of the annual report of the State Auditor. This section reports on the financial operations of all units of the University System of Georgia for the fiscal year ended June 30, 1983.

FINANCIAL CONDITION

The Combined Balance Sheet of all units of the University System of Georgia, as presented on pages 244 and 245, shows there was an unreserved fund balance (surplus) in Budget Funds of $822,512.85 at June 30, 1983. Budget Funds include Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund. This unreserved fund balance (surplus) together with the uncommitted Regents Scholarship Fund of $2,659.90 is due to the Board of Regents of the University System of Georgia to fund a deficit in the amount of $1,001,462.73. See Section II, General Comments, page 23.

The combined fund balances of Auxiliary Enterprises were $33,680,778.69. These fund balances were retained by the individual institutions for operations in subsequent periods.

Non-operating funds maintained by the various institutions consist of Restricted Funds, Loan Funds, Endowment Funds, Agency Funds - Student Activities and Agency Funds - Private Trust. The fund balances at June 30, 1983, were subject to the provisions of the grants and contracts under which the funds were received.

The fund equity of the Expended Plant Fund was $1,286,443,300.22 at June 30, 1983, which represents the accumulated balances of funds expended by each institution. No provision has been made for obsolescence. Records at the institutions did not indicate the appraised value or replacement cost.

FUNDS AVAILABLE AND EXPENDITURES

A summary of funds available and expenditures of all units of the University System of Georgia for the fiscal year ended June 30, 1983, for Resident Instruction Fund, Other Organized Activities, Unexpended Plant Fund and Auxiliary Enterprises is as follows:

FUNDS AVAILABLE	TOTAL	BUDGET FUNDS	AUXILIARY ENTERPRISES
REVENUES			
Allotments from Board of Regents of the University System of Georgia			
State Funds	$ 453,381,947.00	$ 453,381,947.00	$ .00
Other Revenues Retained			
Gifts and Grants	173,066,215.91	173,066,215.91	.00
Other	280,800,210.46	226,677,821.04	54,122,389.42
Total Revenues	$ 907,248,373.37	$ 853,125,983.95	$ 54,122,389.42
CARRY-OVER FROM PRIOR YEAR			
Transfers from Fund Balances			
Reserved	12,755,776.17	2,853,062.14	9,902,714.03
Unreserved	10,326,533.78	.00	10,326,533.78
Total Funds Available	$ 930,330,683.32	$ 855,979,046.09	$ 74,351,637.23
EXPENDITURES			
Personal Services	$ 629,596,720.50	$ 598,571,335.64	$ 31,025,384.86
Operating Expenses	250,123,861.12	230,106,293.49	20,017,567.63
Capital Outlay	15,274,212.64	15,274,212.64	.00
Other	6,262,300.12	6,262,300.12	.00
	$ 901,257,094.38	$ 850,214,141.89	$ 51,042,952.49
Excess of Funds Available over Expenditures	29,073,588.94	5,764,904.20	23,308,684.74
	$ 930,330,683.32	$ 855,979,046.09	$ 74,351,637.23

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Regents of the University System of Georgia includes the operations of the Regents' Central Office, allocations for specific purposes and grants to the teaching institutions. The Schedule of Budget Transfers to Other Units, as presented on pages 64 and 65 of the Board of Regents of the University System of Georgia audit report, showed that the total approved budget for units of the University System was $884,918,116.00.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for all units of the University System of Georgia may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Allotments from Board of Regents of the University System of Georgia State Funds	$ 453,381,947.00	$ 453,381,947.00	$ .00
Other Revenues Retained	431,536,169.00	399,744,036.95	(-)31,792,132.05
	$ 884,918,116.00	$ 853,125,983.95	$(-)31,792,132.05
CARRY-OVER FROM PRIOR YEAR			
Transfers from Fund Balances	.00	2,853,062.14	2,853,062.14
	$ 884,918,116.00	$ 855,979,046.09	$(-)28,939,069.91
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 512,642,731.00	$ 509,746,139.85	$(-) 2,896,591.15
Sponsored Operations	94,363,025.00	88,825,195.79	(-) 5,537,829.21
Operating Expenses			
Education, General and Departmental Services	159,476,043.00	153,718,806.11	(-) 5,757,236.89
Sponsored Operations	92,061,995.00	76,387,487.38	(-)15,674,507.62
Capital Outlay	19,946,950.00	15,274,212.64	(-) 4,672,737.36
Office of Minority Business Enterprise	236,882.00	236,526.74	(-) 355.26
Special Desegregation Programs	256,524.00	257,014.35	490.35
Satellite Medical Facility Program	500,000.00	500,407.86	407.86
Fire Ant Research	150,000.00	150,062.59	62.59
Agricultural Research	722,618.00	720,728.17	(-) 1,889.83
Advanced Technology Development Center	541,348.00	539,893.69	(-) 1,454.31
Capitation Contracts for Family Practice Residency	1,900,000.00	1,755,025.00	(-) 144,975.00
New Program Development Contracts for Family Practice Residency	150,000.00	142,562.92	(-) 7,437.08
Residency Capitation Grants	1,785,000.00	1,784,989.10	(-) 10.90
Student Preceptorships	185,000.00	175,089.70	(-) 9,910.30
	$ 884,918,116.00	$ 850,214,141.89	$(-)34,703,974.11
Excess of Funds Available over Expenditures		$ 5,764,904.20	$ 5,764,904.20

The above budget comparison is for the Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund. The budgets for Auxiliary Enterprises are approved by the Board of Regents, but are not forwarded to the Office of Planning and Budget.

The above comparison indicates that Special Desegregation Programs were overspent in the amount of $490.35, Satellite Medical Facility Program was overspent in the amount of $407.86 and Fire Ant Research was overspent in the amount of $62.59. These overexpenditures are in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

GENERAL

A comparison of approved budget to total funds available and expenditures by units of the University System of Georgia is presented on pages 318 through 359 of this report.

Reports of all units of the University System of Georgia with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports by units of the University System of Georgia are quoted as follows:

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

RESTRICTED FUNDS

Many of the deficit balances represent expenditures made in June, 1983, on which reimbursement from the grantor had not been secured. However, in several instances the deficit represents expenditures made over a long period of time on which no funds have been secured from the grantor to cover these deficit balances. Any expenditures made with reimbursement not forthcoming from grantors will have to be funded from the regular operations of the Institute.

FACILITIES MANAGEMENT SYSTEM

The audit report for the fiscal year ended June 30, 1980, stated that the Physical Plant Department of Georgia Institute of Technology had begun construction in April of 1978 of a computerized system to regulate and monitor the temperature, to provide security and to act as a surveillance device for maintenance problems in buildings throughout the campus.

Funds budgeted and appropriated for "Operating Expenses" in prior years were expended for the "Capital Outlay" project referred to above through Physical Plant operations. These expenditures were charged to Utilities by the Institute, but were actually paid to the Engineering Experiment Station for "Contracted Services" rendered on this project. Total accumulated expenditures on this project at June 30, 1982, amounted to $1,178,948.28.

In the year under review, additional expenditures of $3,805.98 for the above project costs were recorded on the books and records of Georgia Institute of Technology as "Operating Expenses". Adjustments have been made to reflect expenditures of $3,805.98 as additions to Investment in Plant in unit report.

Future expenditures for this project should be budgeted as "Capital Outlay" and recorded accordingly on the books and records of the Institute.

CASH MANAGEMENT

RETURNED CHECKS

In the year under review, the Institute had $308,656.13 of student and other checks returned by banks and not paid for various reasons. An analysis of the returned check activity for the year under review is summarized below:

Balance of Returned Checks July 1, 1982		$ 9,174.88
Add:		
Checks Returned Unpaid during year under review		308,656.13
		$ 317,831.01
Deduct:		
Checks Subsequently Collected	$ 263,893.55	
Checks Written Off by Institute	35,895.26	299,788.81
Balance of Returned Checks June 30, 1983		$ 18,042.20

Appropriate reviews should be made by administrative personnel to ensure that the Institute's check cashing policies are sound and that losses resulting are kept to a minimum.

CASH SHORTAGES

CASHIER'S OFFICE

In the year under review, a cash shortage in the amount of $4,994.20 was discovered in the cashier's office of the Georgia Institute of Technology. An investigation was made by the Institute, and the individual responsible was identified. This individual subsequently reimbursed $1,271.56 of the total shortage and her employment was terminated by the Institute. The remaining $3,722.64 was recovered from the Insurance Bonding Company.

ENGINEERING EXPERIMENT STATION

In the year under review, a cash shortage in the amount of $3,330.59 was discovered at the Engineering Experiment Station located in Cobb County. Identification of the individual responsible was made, and reimbursement of the total amount was secured from this individual. This person's employment has been terminated by the Institute.

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

CASH MANAGEMENT continued

CASH SHORTAGES continued

CONTINUING EDUCATION DEPARTMENT

In the year under review, a cash shortage of $6,475.00 was discovered in the Continuing Education Department of the Georgia Institute of Technology. As of the date of this audit, an assignment of responsibility for this shortage had not been made and an investigation is continuing.

SUMMARY

The cash shortages noted above indicate serious weaknesses in internal control over petty cash. Written procedures concerning petty cash should be reviewed and persons handling petty cash should be adequately trained and supervised. In addition, independent verification of cash should be made periodically to ensure that written procedures are being followed.

INVESTIGATION PENDING

Prior to completion of the fieldwork, a misappropriation of funds was discovered involving a physical plant department employee. Preliminary results of an investigation, which is ongoing at the present time, indicated that as much as $4,622.36 was misappropriated by submitting erroneous time records and subsequent cashing of payroll checks. The investigation will be completed in the subsequent year, and results will be reported in the audit report for the year ending June 30, 1984.

BANK RECONCILIATIONS

Bank statements at Georgia Institute of Technology were not reconciled on a timely basis. In several instances reconciling items involving book errors remained on the reconciliations for several months before a correction was made. Also numerous errors were made while entering the corrections into the system which created additional reconciling items in the following month. Descriptions of reconciling items were vague and misleading as to what the correct amount of a check or deposit was and whether this was a bank generated error or a posting error.

DORMITORY DEPOSITS

At June 30, 1983, there was a discrepancy between the balance of dormitory deposits reflected on the general ledger and the balance reflected on subsidiary student records. An adjustment of $39,007.50 was made by the Institute against the fund balance of Auxiliary Enterprises to bring the control account into balance with the subsidiary records. Internal controls should be established to ensure that control and subsidiary records are balanced on a periodic basis.

ENGINEERING EXPERIMENT STATION

ACCOUNTING RECORDS

During the year under review, the primary accounting records for the Engineering Experiment Station were maintained at the Experiment Station rather than at the Central Business Office. This practice resulted in the records at the Central Business Office not being updated on a timely basis and finally not agreeing with the primary records at year end.

It is recommended that the primary accounting function for the Engineering Experiment Station be located in the Central Business Office. Project or subsidiary records can be maintained at the Experiment Station and balanced periodically with the formal accounting records at the Central Business Office.

PERSONAL SERVICES

The Georgia Institute of Technology is required by the State Auditor to submit quarterly a listing of personal services expense paid. These listings are recorded by the State Auditor on electronic data processing equipment, and a detailed listing of personal services expense is published annually by the State Auditor for each unit of the University System of Georgia. The Reconciliation of Personal Services shown on Schedule "19" of unit report reflects unlocated differences of

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

PERSONAL SERVICES continued

$20,102.43 for personal services. These amounts represent unidentified differences between the detail listings submitted to the State Auditor's office by the Institute and the amounts recorded as expense in the Personal Services expense accounts of the Institute.

Appropriate internal controls should be implemented by the Georgia Institute of Technology to ensure that all quarterly listings of personal services submitted to the State Auditor's office are reconciled to the Institute's ledger controls.

INVENTORY OF EQUIPMENT

A review of internal controls, internal audits and other audit tests revealed the following deficiencies existed with regard to equipment inventory of the Institute:

(1) In the year under review, a physical inventory count of equipment was completed by personnel of the Institute. The results of this physical inventory showed that $11,501,504.61 of equipment inventory on the records of the "Purchasing and Property Control Section" could not be located. Efforts are being made to locate the missing inventory and any adjustments, if necessary, will be reflected in the subsequent year's audit report.

(2) Accounting records of the "Purchasing and Property Control Section" reflected an equipment inventory balance of $77,085,822.44 at June 30, 1983. The Financial Report for the year ended June 30, 1983, filed by the Institute with the Board of Regents reflected an equipment balance of $83,050,365.92. This discrepancy has been brought to the attention of appropriate officials at the Institute, and adjustments will be made to correct this problem in the subsequent fiscal year.

Because of the deficiencies described above, our opinion of the financial statements, presented in unit report, is subject to the effects, if any, of such adjustments as might have been determined to be necessary had appropriate action been taken to locate the equipment not accounted for and the inventory recorded on the books had been reconciled to the physical count.

AGENCY FUNDS - PRIVATE TRUST

INSURANCE PREMIUMS WRITEOFF

In prior years, Georgia Institute of Technology withheld incorrect amounts from various employee paychecks to pay health and life insurance premiums for those employees. Attempts have been made by the Institute to correct these errors, but at June 30, 1983, the Institute still had a deficit balance of $2,573.32 in this account. This deficit balance has been deemed uncollectible by the Institute and was written off by the Institute against Resident Instruction Fund during the year under review (See Exhibit "B" of unit report).

GENERAL

The Private Trust Funds are used to account for assets held by the Institute in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. On June 30, 1983, the Private Trust Funds had cash deficits totaling $12,014.77 in various funds due to disbursements made in excess of cash on hand at the time the disbursements were made. Many of the deficit balances represent disbursements made in June, 1983, on which funds from the third parties had not been secured. However, in several instances, the deficits represent disbursements made over a long period of time on which no funds have been secured from third parties to cover these deficit balances. It is a violation of the trust agreements for the Institute to expend funds for third parties for purposes other than those designated by the party for whom the funds are held. Payments should not be made in excess of funds available. Unrecovered deficits are the responsibility of the person who authorized the disbursements.

SUMMARY

The magnitude of audit findings discussed above indicate that serious deficiencies exist within the Institute's internal control and accounting system. It is recommended that management review all existing systems of internal accounting control and make necessary improvements.

GEORGIA STATE UNIVERSITY

AGENCY FUNDS - PRIVATE TRUST

On June 30, 1983, the Regents' Scholarship Fund had a balance of $5,355.90, of which $160.90 was uncommitted. This uncommitted balance of $160.90 should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

GEORGIA STATE UNIVERSITY continued

AGENCY FUNDS - PRIVATE TRUST continued

On June 30, 1983, the Private Trust and Agency Funds had $283.42 in receivables, which were overpayments of $38.42 for F.I.C.A. and $245.00 for Employees' Credit Union. In the subsequent fiscal period, these overpayments were recovered. Payments should not be made to agencies in excess of withholdings or collections from the employees.

GENERAL

As part of the examination for the fiscal year ended June 30, 1983, audit tests included monetary precision random samples of the cash disbursements made in the fiscal year. The results of these examinations indicated that the accounting system of Georgia State University maintained sound methods of internal control and that vouchers and supporting documents were in good order.

MEDICAL COLLEGE OF GEORGIA

INVESTMENT IN PLANT

A review of the beginning balances of individual assets shown on the investment in plant schedule in the prior year's audit report revealed a need for combining some assets into one total rather than individual components. The beginning balances in this report reflect the combination of these items, although the total beginning balance has not been changed.

UNIVERSITY OF GEORGIA

RESTRICTED FUNDS

In the audit reports for prior years, it has been suggested that records be maintained to reflect uncollected resources available for each grant at any time and that reimbursements for expenditures be secured from each grantor promptly. In the year under review, no changes were made in the record keeping as suggested.

SENIOR COLLEGES

ALBANY STATE COLLEGE

PRIOR YEARS' FINDINGS

UNEXPENDED PLANT FUND

In the audit report for the year ended June 30, 1977, the following comment was made:

> "...it was noted that $9,177.84 was reserved for student loans by the College. The money loaned to students was received from the sale of surplus property in prior years. All efforts should be made to collect outstanding notes, and these funds should be used for proper Unexpended Plant Fund purposes only."

In the years ended June 30, 1979, June 30, 1980, June 30, 1982, and June 30, 1983, student loans collected were $259.48, $33.00, $2.05 and $290.69, respectively, leaving a balance of $8,592.62 to be collected.

DEFERRED FEES

Audit reports of prior years have called attention to the fact that some student fees have been deferred and have recommended that legal means be used to collect the outstanding balances. In the year ended June 30, 1982, these outstanding balances were turned over to a collection agency. In the year under review, $13,722.87 was collected, leaving a balance of $111,230.84 outstanding.

RETURNED CHECKS

The cash balance at June 30, 1983, included $2,509.23 in checks which had been returned for insufficient funds. It is the responsibility of Albany State College to effect collection of these returned checks.

DEFICITS TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1983, the deficit in the Auxiliary Enterprises was $521,791.56 and the deficit in the Student Activities Fund was $71,005.38. These deficits have a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

ALBANY STATE COLLEGE continued

AGENCY FUNDS - PRIVATE TRUST

On June 30, 1983, the Regents' Scholarship Fund had an uncommitted balance of $492.00, which should be returned to the Board of Regents of the University of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

FORT VALLEY STATE COLLEGE

CASH

The audit report for the year ended June 30, 1981, recommended that appropriate internal controls be established to safeguard the College against loss from returned checks.

On June 30, 1983, returned checks on hand amounted to $24,931.80. The College has revised its policy to accept no personal checks and has begun a concentrated effort to collect on all returned checks on hand.

STUDENT ACCOUNTS RECEIVABLE

At June 30, 1983, accounts receivable due from students were shown in the following funds:

Resident Instruction Fund	$ 80,130.18
Auxiliary Enterprises	106,622.42
Student Activities Fund	12,737.10
	$ 199,489.70

These balances have accumulated largely because of extension of credit to students who had no approved student aid to fund tuition costs and related expenses. There is no provision in the policies of the Board of Regents for extension of credit or deferment of any student fees. Officials approving extensions of credit or fee deferments could be held personally responsible for losses incurred by the College in the delivery of goods and services. It is recommended that the practice of extension of credit and deferment of fees be discontinued immediately. It is also recommended that legal means be used to collect all outstanding balances.

LOAN FUNDS

In the year under review, the General Ledger Control Account of the National Direct Student Loan Fund was not in balance with the subsidiary detail furnished by the Wachovia Bank, Winston Salem, North Carolina, which renders an accounting service for these loans. Reconciliation was made and adjustments were given to the College. The auditors were then assured by the College that corrective action would be taken to prevent this deficiency from occurring in the future.

IMPROPER PAYMENT OF ANNUAL LEAVE

In the year ended June 30, 1982, both deferred compensation and accrued annual leave were paid to the surviving spouse of a deceased employee.

The Business Procedures Manual issued by the Board of Regents of the University System of Georgia provides that if a deceased employee was an employee for three years or more, a sum equivalent to three months salary (deferred compensation) shall be paid to the surviving spouse. The Manual also provides for accrued annual leave up to forty-five days to be paid upon termination of employment. However, in its interpretation of deferred compensation and accrued annual leave, the Business Procedures Manual states:

> "While at first glance it may appear that a deceased employee would be due payments, for both accrued leave and deferred compensation, it is the intention of the Board of Regents to pay either deferred compensation or for accrued leave, whichever is greater. Payment is to be made to the spouse for deferred compensation or to the estate for accrued leave but in no case shall payment for both be made."

Since the three months deferred compensation was greater than forty-five days annual leave, only the deferred compensation should have been paid. This resulted in an overpayment of $9,226.80 in accrued annual leave. Reimbursement of $9,226.80 was received in the year under review and will be returned to the Board of Regents of the University System of

AUDIT FINDINGS continued

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE continued

IMPROPER PAYMENT OF ANNUAL LEAVE continued

Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

EMBEZZLEMENT - SPONSORED OPERATION FUNDS

The audit report for fiscal year 1981, called attention to an investigation being conducted by the Georgia Bureau of Investigation regarding an alleged embezzlement of approximately $2,900.00 from Sponsored Operations of the Resident Instruction Fund. Subsequent to June 30, 1983, the investigation was concluded and restitution of $2,900.00 has been received and deposited in the restricted funds operations.

SAVANNAH STATE COLLEGE

RESIDENT INSTRUCTION FUND

STUDENT ACCOUNTS RECEIVABLE

On June 30, 1983, Savannah State College had deferred student fees of $35,407.57, of which $18,592.57 was incurred prior to the summer quarter, 1983. There is no provision in the policies of the Board of Regents for deferments of student fees without the student having approved documentation of financial aid at the time of registration. Collections of student accounts receivable should be made on at least a quarterly basis, and no student should be granted a deferment without having approved financial aid.

DEFICITS TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1983, the deficit in the Student Activities Fund was $89,857.49. This deficit has a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

SOUTHERN TECHNICAL INSTITUTE

CASH THEFT

In the year under review, a theft of $500.00 occurred at the Southern Technical Institute's bookstore. Management of the Institute reported that this theft occurred because the bookstore safe was left unlocked and unattended. This incident was reported to the proper law enforcement officials and as of the date of the unit report, no additional action had been taken by Southern Technical Institute to recover these funds.

INVESTMENT IN PLANT

As stated in prior years' audit reports, Southern Technical Institute did not maintain a complete inventory including physical location of all general fixed assets. Every effort should be taken by the Institute to correct this non-compliance with Georgia law.

JUNIOR COLLEGES

ALBANY JUNIOR COLLEGE

PRIOR YEAR'S FINDING

EMBEZZLEMENT OF FUNDS

In the year ended June 30, 1981, an internal audit of the cashier's office of the Albany Junior College disclosed that funds totaling $7,771.40 were unaccounted for during the period beginning March 1, 1980 and ending January 21, 1981. The College Cashier, Ms. Helen Carter, voluntarily confessed to the embezzlement of these funds. Subsequent to June 30, 1981, $7,000.00 was recovered from the Hartford Insurance Company against Ms. Carter's Surety Bond. In the year under review, the remaining $771.40 was recovered from the Self Insurance Trust Fund of the Board of Regents of the University System of Georgia.

AUDIT FINDINGS continued

JUNIOR COLLEGES continued

ATLANTA JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

On June 30, 1983, the Regents' Scholarship Fund had a balance of $1,680.00, of which $680.00 was uncommitted. The uncommitted balance of $680.00 should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

EQUIPMENT INVENTORY

In the year under review, it was noted that the control accounts for equipment inventory maintained in the general ledger did not reconcile with the subsidiary equipment inventory detailed listings. The College should reconcile the differences between control and subsidiary records and make any necessary adjustments.

BRUNSWICK JUNIOR COLLEGE

RESIDENT INSTRUCTION FUND

In the year under review, internal control procedures of Brunswick Junior College indicated that certain prenumbered cash receipts were missing. As a result of an investigation by Brunswick Junior College, it was determined that cash receipts representing funds of $1,879.74 were unaccounted for. Recovery of the $1,879.74 was received by the College in the year under review from the Department of Administrative Services - Risk Management Section.

AGENCY FUNDS - PRIVATE TRUST

On June 30, 1983, the Regents' Scholarship Fund had an uncommitted balance of $500.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

CLAYTON JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

On June 30, 1983, the Regents' Scholarship Fund had an uncommitted balance of $167.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

DALTON JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

On June 30, 1983, the Regents' Scholarship Fund had an uncommitted balance of $600.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

FLOYD JUNIOR COLLEGE

AGENCY FUNDS - PRIVATE TRUST

On June 30, 1983, the Regents' Scholarship Fund had an uncommitted balance of $60.00, which should be returned to the Board of Regents of the University System of Georgia for transmittal to the Department of Administrative Services, Fiscal Division.

GORDON JUNIOR COLLEGE

EQUIPMENT INVENTORY

The audit report for the year ended June 30, 1982, noted that control accounts maintained in the general ledger of Gordon Junior College did not reconcile with the College's subsidiary equipment inventory listings. In the year under review, the general ledger and the College's subsidiary equipment inventory listings remained unreconciled. Personnel at the College are in the process of taking a complete inventory of all equipment and recording the necessary adjustments to bring control and subsidiary accounts into agreement.

AUDIT FINDINGS continued

JUNIOR COLLEGES continued

MACON JUNIOR COLLEGE

EQUIPMENT INVENTORY

The audit report for the year ended June 30, 1982, noted that adequate equipment inventory records on equipment purchased since February, 1980 had not been maintained. In the year under review, a physical inventory was taken and adjustments were made to update the inventory records.

IMPROPER EXPENDITURES

In the year under review, the Internal Revenue Service and the Teachers' Retirement System were paid $1,970.62 and $202.00, respectively, for late fees and penalties due to late filing. Expenditures of this nature are improper, and reimbursement should be secured and deposited to the Resident Instruction Fund of Macon Junior College.

MIDDLE GEORGIA COLLEGE

RESIDENT INSTRUCTION FUND

IMPROPER EXPENDITURE

In the year under review, payment of $30.00 was made from the Resident Instruction Fund for Chamber of Commerce dues. The Board of Regents continuance of former Procedural Directive No. 3 approved November 10, 1971, states expenditures for Chamber of Commerce dues are improper. Reimbursement of $30.00 should be secured and deposited to the Resident Instruction Fund of Middle Georgia College.

RETURNED CHECKS

The accounts receivable balance at June 30, 1983, included $1,097.71 in checks given by individuals which has been returned by the bank unpaid. Action should be taken immediately to effect the collection of these returned checks.

STUDENT ACCOUNTS RECEIVABLE

On June 30, 1983, Middle Georgia College had $30,069.28 in deferred student fees. Of this amount $24,081.95 was incurred prior to summer quarter, 1983. There is no provision in policies of the Board of Regents for deferment of student fees without the student having approved documentation of financial aid at the time of registration. Collections of student accounts receivable should be made on at least a quarterly basis, and no student should be granted a deferment without having approved financial aid.

EQUIPMENT INVENTORY

In the year under review, it was noted that control accounts maintained in the general ledger of Middle Georgia College did not reconcile with the College's subsidiary equipment inventory listings. Personnel at the College should take a complete inventory of the College's equipment and record necessary adjustments to bring the control and subsidiary records into agreement.

COMBINED BALANCE SHEET
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMBINED BALANCE SHEET

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1983

	CURRENT FUNDS				
ASSETS	RESIDENT INSTRUCTION FUND	OTHER ORGANIZED ACTIVITIES	RESTRICTED FUNDS	AUXILIARY ENTERPRISES	LOAN FUNDS
Cash on Hand and in Banks	$16,720,826.42	$ 4,336,374.69	$(-) 6,959,436.99	$25,624,584.36	$ 3,806,105.80
Investments				108,992.38	35,042,625.36
Accounts Receivable	16,811,585.10	11,080,195.74	21,050,240.06	1,802,928.87	5,000.00
Inventories	4,010,049.10	2,139,526.58		7,618,712.13	
Investment in Plant					
Total Assets	$37,542,460.62	$17,556,097.01	$ 14,090,803.07	$35,155,217.74	$38,853,731.16
LIABILITIES AND FUND EQUITY					
Liabilities	$17,861,892.55	$10,263,743.84		$ 1,474,439.05	
Fund Equity					
Investment in General Fixed Assets					
Fund Balances					
Reserved	$19,206,587.28	$ 7,029,970.37		$22,211,876.87	$38,853,731.16
Unreserved					
Designated for Subsequent Years' Expenditures			$ 14,090,803.07	11,468,901.82	
Surplus due to Board of Regents	473,980.79	262,382.80			
Total Fund Equity	$19,680,568.07	$ 7,292,353.17	$ 14,090,803.07	$33,680,778.69	$38,853,731.16
Total Liabilities and Fund Equity	$37,542,460.62	$17,556,097.01	$ 14,090,803.07	$35,155,217.74	$38,853,731.16

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1983

	PLANT FUNDS		AGENCY FUNDS		TOTALS (Memorandum Only)	
ENDOWMENT FUNDS	UNEXPENDED	EXPENDED	STUDENT ACTIVITIES	PRIVATE TRUST	1983	1982
$19,481,471.10	$ 2,751,673.24		$ 3,812,400.22	$18,102,554.75	$ 87,676,553.59	$ 75,941,220.54
13,258,161.12	53,732.86			18.75	48,463,530.47	48,781,447.14
	4,105,267.73		163,337.56	269,510.87	55,288,065.93	55,070,265.70
					13,768,287.81	12,606,144.94
		$1,286,443,300.22			1,286,443,300.22	1,228,462,069.07
$32,739,632.22	$ 6,910,673.83	$1,286,443,300.22	$ 3,975,737.78	$18,372,084.37	$1,491,639,738.02	$1,420,861,147.39
	$ 6,446,077.56		$ 351,907.18	$13,682,758.26	$ 50,080,818.44	$ 39,051,660.44
		$1,286,443,300.22			$1,286,443,300.22	$1,228,462,069.07
$32,739,632.22	$ 378,447.01		$ 1,261,218.80	$ 4,689,326.11	126,370,789.82	129,684,935.96
			2,362,611.80		27,922,316.69	22,898,620.99
	86,149.26				822,512.85	763,860.93
$32,739,632.22	$ 464,596.27	$1,286,443,300.22	$ 3,623,830.60	$ 4,689,326.11	$1,441,558,919.58	$1,381,809,486.95
$32,739,632.22	$ 6,910,673.83	$1,286,443,300.22	$ 3,975,737.78	$18,372,084.37	$1,491,639,738.02	$1,420,861,147.39

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1983

				CURRENT FUNDS
	RESIDENT INSTRUCTION FUND			OTHER
FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
REVENUES				
STATE FUNDS				
Allotments from Board of Regents of the University System of Georgia	$ 378,338,328.00		$ 378,338,328.00	$ 74,198,619.00
OTHER REVENUES RETAINED				
Gifts and Grants				
Federal Agencies		$ 50,393,161.53	$ 50,393,161.53	$ 8,831,986.51
State Agencies		11,025,162.56	11,025,162.56	
Other States		248,987.54	248,987.54	
Counties and Cities		598,857.36	598,857.36	
Private		23,599,282.82	23,599,282.82	
Restricted - For Student Aid		26,658,767.48	26,658,767.48	
Unrestricted	$ 913,017.34		913,017.34	77,429.83
	$ 913,017.34	$ 112,524,219.29	$ 113,437,236.63	$ 8,909,416.34
Tuition and Fees	112,068,132.45		112,068,132.45	1,452,494.83
Endowment Income	257,099.24	1,619,385.91	1,876,485.15	
Rents	318,595.70		318,595.70	45,566.50
Sales and Services	9,922,557.37	369,223.96	10,291,781.33	55,743,508.03
Contract Overhead	8,740,571.62		8,740,571.62	11,699,261.43
Interest Income	2,123,439.67		2,123,439.67	
Indirect Funding - Telecommunications Department of Administrative Services	3,040,985.94		3,040,985.94	555,700.00
Other Sources	3,893,412.59		3,893,412.59	510,663.86
Transfers Between Funds For Replacement Projects				
Total Other Revenues Retained	$ 141,277,811.92	$ 114,512,829.16	$ 255,790,641.08	$ 78,916,610.99
Total Revenues	$ 519,616,139.92	$ 114,512,829.16	$ 634,128,969.08	$ 153,115,229.99
CARRY-OVER FROM PRIOR YEAR				
Transfers from Fund Balances				
Reserved				$ 2,365,696.48
Unreserved				
				$ 2,365,696.48
Total Funds Available	$ 519,616,139.92	$ 114,512,829.16	$ 634,128,969.08	$ 155,480,926.47
EXPENDITURES				
PERSONAL SERVICES				
Salaries and Wages	$ 370,471,459.77	$ 47,609,641.74	$ 418,081,101.51	$ 89,468,436.28
Employer's Contributions for:				
F.I.C.A.	22,293,932.76	1,802,210.83	24,096,143.59	4,745,588.84
Group Insurance	16,753,463.00	1,073,283.09	17,826,746.09	3,975,169.89
Retirement	355,001.05	4,039,279.71	4,394,280.76	2,415.82
Unemployment Compensation Insurance	758,717.25	11,806.53	770,523.78	130,131.08
Liability Insurance	167,066.72	243.50	167,310.22	624,757.39
Total Personal Services	$ 410,799,640.55	$ 54,536,465.40	$ 465,336,105.95	$ 98,946,499.30
OPERATING EXPENSES				
Travel	$ 3,863,707.83	$ 2,536,412.87	$ 6,400,120.70	$ 2,042,941.89
Motor Vehicle Expenses	1,084,270.36	160,923.75	1,245,194.11	492,176.27
Motor Vehicle Equipment Purchases	258,656.95	20,446.11	279,103.06	163,519.50
Supplies and Materials	17,916,522.96	6,468,824.70	24,385,347.66	18,906,202.85
Repairs and Maintenance	12,473,618.03	1,230,681.14	13,704,299.17	2,928,280.00
Power, Water and Natural Gas	23,817,615.30	156,950.60	23,974,565.90	4,476,406.66
Rents (Other than Real Estate)	6,406,183.29	263,787.13	6,669,970.42	878,203.40
Insurance and Bonding	666,556.59	36,349.85	702,906.44	183,386.63
Workers' Compensation and Indemnities	1,132,562.89	13,904.24	1,146,467.13	84,966.19
Tuition and Scholarships				
College Work Study Program	1,049,027.59	4,754,798.10	5,803,825.69	4,959.81
Scholarships, Fellowships, Prizes, Awards and Other	114,739.46	27,815,039.04	27,929,778.50	
Other Operating Expenses	(-) 1,643,757.15	2,057,356.25	413,599.10	1,655,415.74
Publications and Printing	3,388,415.46	716,847.74	4,105,263.20	1,069,954.24
Equipment Purchases	20,659,377.47	7,162,810.11	27,822,187.58	8,689,296.70
Computer Charges	3,886,740.42	363,193.09	4,249,933.51	178,182.42
Real Estate Rentals	921,057.21	119,553.12	1,040,610.33	704,599.29
Telecommunications	7,379,384.67	658,417.54	8,037,802.21	2,417,711.00
Per Diem, Fees and Contracts				
Per Diem and Fees	3,253,956.63	2,755,940.16	6,009,896.79	869,842.79
Contracts	1,179,748.08	2,684,128.22	3,863,876.30	164,376.69
Total Operating Expenses	$ 107,808,384.04	$ 59,976,363.76	$ 167,784,747.80	$ 45,910,422.07

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
CURRENT FUNDS AND UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1983

ORGANIZED ACTIVITIES				TOTALS (Memorandum Only)	
SPONSORED OPERATIONS	TOTAL	AUXILIARY ENTERPRISES	UNEXPENDED PLANT FUND	1983	1982
	$ 74,198,619.00		$ 845,000.00	$ 453,381,947.00	$ 449,997,990.00
$ 7,973,707.52	$ 16,805,694.03		$ 227,362.63	$ 67,426,218.19	$ 57,183,672.55
3,786,263.10	3,786,263.10		81,396.45	14,892,822.11	14,586,079.58
77,632.00	77,632.00			326,619.54	303,494.29
213,207.56	213,207.56		259.57	812,324.49	697,570.30
36,861,978.47	36,861,978.47		1,095,455.85	61,556,717.14	46,837,201.60
250.00	250.00			26,659,017.48	6,180,654.27
	77,429.83		402,049.79	1,392,496.96	9,788,145.63
$ 48,913,038.65	$ 57,822,454.99		$ 1,806,524.29	$ 173,066,215.91	$ 135,576,818.22
	1,452,494.83	$ 7,089,354.70		120,609,981.98	103,536,607.62
700.00	700.00		1,705,907.64	3,583,092.79	4,429,890.40
	45,566.50	26,742,641.55		27,106,803.75	24,650,084.23
1,881,573.60	57,625,081.63	22,556,430.53	215,999.15	90,689,292.64	73,458,862.90
	11,699,261.43			20,439,833.05	20,461,566.54
		2,360,307.69	1,967,006.70	6,450,754.06	5,883,296.75
	555,700.00			3,596,685.94	3,583,000.00
	510,663.86	2,725,985.27	1,193,704.53	8,323,766.25	6,775,674.74
		(-) 7,352,330.32	7,352,330.32	.00	.00
$ 50,795,312.25	$ 129,711,923.24	$ 54,122,389.42	$ 14,241,472.63	$ 453,866,426.37	$ 378,355,801.40
$ 50,795,312.25	$ 203,910,542.24	$ 54,122,389.42	$ 15,086,472.63	$ 907,248,373.37	$ 828,353,791.40
	$ 2,365,696.48	$ 9,902,714.03	$ 487,365.66	$ 12,755,776.17	$ 11,969,709.29
		10,326,533.78		10,326,533.78	7,601,251.67
	$ 2,365,696.48	$ 20,229,247.81	$ 487,365.66	$ 23,082,309.95	$ 19,570,960.96
$ 50,795,312.25	$ 206,276,238.72	$ 74,351,637.23	$ 15,573,838.29	$ 930,330,683.32	$ 847,924,752.36
$ 29,249,004.00	$ 118,717,440.28	$ 27,303,653.36		$ 564,102,195.15	$ 523,527,104.54
1,518,370.13	6,263,958.97	1,031,079.28		31,391,181.84	29,043,317.70
881,315.36	4,856,485.25	1,018,155.28		23,701,386.62	16,876,639.17
2,640,040.90	2,642,456.72	1,635,524.11		8,672,261.59	7,294,615.90
	130,131.08	35,647.69		936,302.55	282.67
	624,757.39	1,325.14		793,392.75	523,114.71
$ 34,288,730.39	$ 133,235,229.69	$ 31,025,384.86		$ 629,596,720.50	$ 577,265,074.69
$ 1,853,915.02	$ 3,896,856.91	$ 116,301.94		$ 10,413,279.55	$ 10,661,687.91
201,199.37	693,375.64	282,502.53		2,221,072.28	2,028,589.36
68,854.21	232,373.71			511,476.77	844,025.76
5,588,829.27	24,495,032.12	3,948,300.31		52,828,680.09	52,567,821.02
298,527.02	3,226,807.02	1,369,416.72		18,300,522.91	14,834,077.42
367,460.28	4,843,866.94	6,305,937.80		35,124,370.64	32,307,635.41
171,672.01	1,049,875.41	249,885.20		7,969,731.03	8,860,728.55
12,319.15	195,705.78	180,326.40		1,078,938.62	1,084,254.55
3,142.00	88,108.19	10,062.35		1,244,637.67	1,575,264.02
2,990.54	7,950.35	31,582.06		5,843,358.10	5,865,687.34
250.00	250.00			27,930,028.50	7,287,463.94
280,727.42	1,936,143.16	968,586.39		3,318,328.65	2,674,805.14
169,214.29	1,239,168.53	434,169.06		5,778,600.79	5,538,927.04
2,187,049.19	10,876,345.89			38,698,533.47	35,938,317.34
502,126.31	680,308.73	62,733.19		4,992,975.43	3,976,923.58
34,316.14	738,915.43	3,161,307.45		4,940,833.21	3,957,975.52
147,713.96	2,565,424.96	1,373,695.65		11,976,922.82	11,215,679.17
631,993.86	1,501,836.65	590,133.50		8,101,866.94	7,044,680.13
3,888,823.58	4,053,200.27	932,627.08		8,849,703.65	6,937,918.77
$ 16,411,123.62	$ 62,321,545.69	$ 20,017,567.63		$ 250,123,861.12	$ 215,202,461.97

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1983

	RESIDENT INSTRUCTION FUND			CURRENT FUNDS OTHER
EXPENDITURES continued	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
CAPITAL OUTLAY				
Personal Services				
Salaries and Wages				
Other Costs				
Motor Vehicle Equipment Purchases				
Supplies and Materials				
Repairs and Maintenance				
Rents (Other than Real Estate)				
Insurance and Bonding				
Other Expenditures				
Publications and Printing				
Equipment Purchases				
Real Estate Rentals				
Telecommunications				
Per Diem, Fees and Contracts				
Per Diem and Fees				
Contracts				
Total Capital Outlay				
OTHER (Schedule by Units, pages 314-316)				
Personal Services				
Salaries and Wages	$ 442,232.67		$ 442,232.67	$ 816,536.78
Employer's Contributions for:				
F.I.C.A.	20,515.85		20,515.85	41,366.55
Group Insurance	6,726.81		6,726.81	30,269.80
Retirement				
Unemployment Compensation Insurance				770.56
Liability Insurance				151.74
	$ 469,475.33		$ 469,475.33	$ 889,095.43
Other Costs				
Travel	22,903.10		22,903.10	30,603.05
Motor Vehicle Expenses				32.04
Motor Vehicle Equipment Purchases				
Supplies and Materials	13,026.54		13,026.54	130,652.82
Repairs and Maintenance	1,335.82		1,335.82	20,230.30
Power, Water and Natural Gas				7,345.12
Rents (Other than Real Estate)	1,018.85		1,018.85	1,395.13
Workers' Compensation and Indemnities				1,046.08
Tuition and Scholarships				
College Work Study Program	448.00		448.00	
Scholarships, Fellowships, Prizes, Awards and Other	95,326.18		95,326.18	90,000.00
Other Expenditures	6,937.58		6,937.58	36,326.96
Publications and Printing	5,582.80		5,582.80	11,663.05
Equipment Purchases				107,999.37
Computer Charges	13.12		13.12	862.99
Real Estate Rentals	3,300.00		3,300.00	
Telecommunications	1,214.50		1,214.50	9,402.16
Per Diem, Fees and Contracts				
Per Diem and Fees	100,786.58		100,786.58	153,661.41
Contracts	272,580.55		272,580.55	3,682,577.02
Capital Outlay				
Other Costs				
Equipment Purchases				
Per Diem, Fees and Contracts				
Contracts				
Total Other	$ 993,948.95		$ 993,948.95	$ 5,172,892.93
Total Expenditures	$ 519,601,973.54	$ 114,512,829.16	$ 634,114,802.70	$ 150,029,814.30
Excess of Funds Available over Expenditures	14,166.38	.00	14,166.38	5,451,112.17
	$ 519,616,139.92	$ 114,512,829.16	$ 634,128,969.08	$ 155,480,926.47

The accompanying notes are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1983

ORGANIZED ACTIVITIES				TOTALS (Memorandum Only)	
SPONSORED OPERATIONS	TOTAL	AUXILIARY ENTERPRISES	UNEXPENDED PLANT FUND	1983	1982
			$ 93,788.73	$ 93,788.73	$ 196,034.68
			416,858.66	416,858.66	115,486.27
			575,034.28	575,034.28	1,107,292.27
			1,752,222.20	1,752,222.20	1,746,064.47
			2,045.50	2,045.50	10,820.37
			1,789.75	1,789.75	6,673.90
			17,136.03	17,136.03	57,304.11
			813.01	813.01	2,488.61
			3,193,955.38	3,193,955.36	3,076,012.52
			191,603.51	191,603.51	187,102.20
			468.22	468.22	.00
			696,742.87	696,742.87	1,066,911.69
			8,331,754.50	8,331,754.50	15,274,198.75
			$ 15,274,212.64	$ 15,274,212.64	$ 22,846,389.84
$ 49,120.76	$ 865,657.54			$ 1,307,890.21	$ 1,257,353.51
2,239.26	43,605.81			64,121.66	56,298.43
1,060.31	31,330.11			38,056.92	32,641.94
4,133.99	4,133.99			4,133.99	2,742.38
	770.56			770.56	.00
	151.74			151.74	152.68
$ 56,554.32	$ 945,649.75			$ 1,415,125.08	$ 1,349,188.94
7,235.71	37,838.76			60,741.86	46,766.12
	32.04			32.04	1,124.01
				.00	11,158.53
1,751.68	132,404.50			145,431.04	145,195.48
791.94	21,022.24			22,358.06	22,162.54
	7,345.12			7,345.12	.00
	1,395.13			2,413.98	2,503.80
	1,046.08			1,046.08	712.94
				448.00	168.31
	90,000.00			185,326.18	172,618.82
342.06	36,669.02			43,606.60	18,045.27
21.84	11,684.89			17,267.69	21,507.85
	107,999.37			107,999.37	268,653.35
5,154.54	6,017.53			6,030.65	2,539.74
				3,300.00	.00
128.21	9,530.37			10,744.87	16,068.51
23,477.94	177,139.35			277,925.93	174,993.12
	3,682,577.02			3,955,157.57	3,970,618.28
				.00	131,800.00
				.00	2,368,560.00
$ 95,458.24	$ 5,268,351.17			$ 6,262,300.12	$ 8,724,385.61
$ 50,795,312.25	$ 200,825,126.55	$ 51,042,952.49	$ 15,274,212.64	$ 901,257,094.38	$ 824,038,312.11
.00	5,451,112.17	23,308,684.74	299,625.65	29,073,588.94	23,886,440.25
$ 50,795,312.25	$ 206,276,238.72	$ 74,351,637.23	$ 15,573,838.29	$ 930,330,683.32	$ 847,924,752.36

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

NOTES TO FINANCIAL STATEMENTS

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1983

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

Units of the University System of Georgia maintain their Current Funds and Unexpended Plant Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest of general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The Agency Funds - Student Activities are maintained on the Accrual basis of accounting.

The Loan Funds, Endowment Funds and Agency Funds - Private Trust are maintained on the Cash Receipts and Disbursements basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDS

CURRENT FUNDS

RESIDENT INSTRUCTION FUND

The Resident Instruction Fund accounts for the current operations of the educational program of the various units of the University System. Restricted expenditures are separately identified and matched with revenue from the Restricted Funds.

OTHER ORGANIZED ACTIVITIES

The Other Organized Activities Fund accounts for the operations of specific programs which are unique to the State of Georgia and to the units of the University System administering the program activities. Separate identity is maintained of each program, and restricted expenditures for each program are separately identified and matched with revenue from the Restricted Funds.

RESTRICTED FUNDS

The Restricted Funds account for funds awarded by grantors for restricted purposes to the various units of the University System. Such funds awarded or received are maintained in the restricted fund group, and funds are transferred to other funds only to the extent that expenditures are expended in the current period.

AUXILIARY ENTERPRISES FUND

The Auxiliary Enterprises Fund accounts for the various business operations administered by the various units of the University System. These business operations are conducted for the expressed purpose of providing services to students, faculty and staff.

LOAN FUNDS

The Loan Funds account for various funds held by the various units of the University System for the purpose of making educational loans to students. Separate identity is maintained of the various types of loan funds administered by each institution.

ENDOWMENT FUNDS

The Endowment Funds account for various funds held in trust by the various units of the University System for various donors. Separate identity of each fund is maintained and each fund is administered under the terms stipulated by the donor.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

PLANT FUNDS

UNEXPENDED

The Unexpended Plant Fund accounts for funds administered by the various units of the University System for the purpose of construction, rehabilitation and acquisition of physical properties.

EXPENDED

The Expended Plant Fund represents the book value of fixed assets owned or in control of the various units of the University System.

AGENCY FUNDS

STUDENT ACTIVITIES

The Student Activities Fund accounts for student activity funds administered by the various units of the University System. The various units act as an agent for the students of their respective unit, collect activity fee assessments and revenues from other sources, and expend the available funds as budgeted and directed by the student governing body.

PRIVATE TRUST

The Private Trust Funds account for the activities in which the various units of the University System act as an agent for various governmental agencies and organizations.

OTHER FINANCIAL NOTES

(1) RESTRICTED FUNDS - Funds for specific restricted projects transferred from the restricted fund group to other funds in excess of funds received from various grantors are reflected as deficits on the books and records of the various units of the University System. In this report, revenues sufficient to eliminate the deficits are recognized and accounts receivable are established from the various grantors. The accounts receivable shown for Restricted Funds do not reflect the actual amount that may be due from the various grantors.

(2) EXPENDED PLANT FUND - The balances shown as Investment in General Fixed Assets under the Fund Equity of Expended Plant Fund on the Combined Balance Sheet represent the accumulated expenditures made for general fixed assets through Current Funds and Unexpended Plant Fund, and also include expenditures made for general fixed assets expended by the Georgia Education Authority (University) on behalf of the various units of the University System. Gifts of general fixed assets are recorded at fair market value, and disposals are deleted at recorded cost. No depreciation has been provided on the general fixed assets.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA BY FUNDS

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

JUNE 30, 1983

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 3,427,922.56	$ 2,292,439.49	$ 546,154.37	$ 6,266,516.42
Georgia State University	3,697,705.40	2,098,028.43	477,953.32	6,273,687.15
Medical College of Georgia	516,794.45	1,014,469.35	64,003.10	1,595,266.90
University of Georgia	401,046.95	7,668,458.27	1,269,434.08	9,338,939.30
SENIOR COLLEGES				
Albany State College	93,668.22	189,071.56	61,777.49	344,517.27
Armstrong State College	182,227.23	201,174.00	35,111.75	418,512.98
Augusta College	463,162.05	27,201.58	33,309.79	523,673.42
Columbus College	684,997.99	383,373.30	83,086.91	1,151,458.20
Fort Valley State College	451,499.32	82,934.48	65,900.77	600,334.57
Georgia College	132,942.59	348,724.21	90,944.16	572,610.96
Georgia Southern College	407,637.29	504,707.09	182,880.11	1,095,224.49
Georgia Southwestern College	303,830.54	146,925.25	54,924.29	505,680.08
Kennesaw College	554,447.13	169.46	90,087.66	644,704.25
North Georgia College	260,868.71	181,320.00	48,808.41	490,997.12
Savannah State College	679,404.72	44,434.72	85,522.40	809,361.84
Southern Technical Institute	459,817.34	454,033.76	87,507.93	1,001,359.03
Valdosta State College	1,068,792.23	233,553.95	151,959.17	1,454,305.35
West Georgia College	495,558.01	331,244.08	148,885.25	975,687.34
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	161,739.57	64,778.00	72,927.09	299,444.66
Albany Junior College	180,080.08	86,002.05	32,828.58	298,910.71
Atlanta Junior College	281,886.05	106,074.03	47,009.10	434,969.18
Bainbridge Junior College	50,638.68	20,373.00	9,857.21	80,868.89
Brunswick Junior College	142,746.96	10,778.38	17,298.09	170,823.43
Clayton Junior College	452,788.67	4,553.00	43,744.16	501,085.83
Dalton Junior College	241,380.03	.00	22,878.05	264,258.08
Emanuel County Junior College	73,726.77	10,646.05	4,708.98	89,081.80
Floyd Junior College	172,868.13	4,691.00	17,193.63	194,752.76
Gainesville Junior College	108,153.37	101,271.00	11,664.03	221,088.40
Gordon Junior College	97,229.82	3,147.78	16,193.79	116,571.39
Macon Junior College	148,421.65	174,009.51	24,302.01	346,733.17
Middle Georgia College	102,148.73	11,598.32	80,968.36	194,715.41
South Georgia College	138,954.20	10,617.00	20,229.54	169,800.74
Waycross Junior College	85,740.98	783.00	9,995.52	96,519.50
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 16,720,826.42	$ 16,811,585.10	$ 4,010,049.10	$ 37,542,460.62

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

JUNE 30, 1983

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO BOARD OF REGENTS)	TOTAL
$ 3,198,167.04	$ 3,069,516.92	$(-) 1,167.54	$ 6,266,516.42
2,724,400.09	3,454,861.35	94,425.71	6,273,687.15
1,101,593.45	440,788.59	52,884.86	1,595,266.90
5,204,243.73	4,020,036.60	114,658.97	9,338,939.30
138,395.92	211,273.24	(-) 5,151.89	344,517.27
71,638.43	315,532.35	31,342.20	418,512.98
135,298.99	385,465.65	2,908.78	523,673.42
415,534.38	734,099.00	1,824.82	1,151,458.20
313,116.98	206,608.00	80,609.59	600,334.57
187,492.21	382,313.35	2,805.40	572,610.96
300,039.50	794,783.84	401.15	1,095,224.49
180,461.34	318,045.50	7,173.24	505,680.08
191,725.27	449,987.25	2,991.73	644,704.25
284,495.28	200,399.00	6,102.84	490,997.12
562,355.97	228,726.00	18,279.87	809,361.84
553,411.88	420,760.18	27,186.97	1,001,359.03
761,203.08	690,834.92	2,267.35	1,454,305.35
315,740.94	644,932.93	15,013.47	975,687.34
68,520.14	229,903.00	1,021.52	299,444.66
95,056.32	201,295.60	2,558.79	298,910.71
155,569.35	241,432.00	37,967.83	434,969.18
30,235.73	45,597.00	5,036.16	80,868.89
23,892.26	146,648.34	282.83	170,823.43
201,637.59	293,691.96	5,756.28	501,085.83
123,466.55	137,930.61	2,860.92	264,258.08
64,090.14	24,904.82	86.84	89,081.80
74,427.98	117,028.43	3,296.35	194,752.76
68,838.17	152,168.80	81.43	221,088.40
30,696.81	79,681.00	6,193.58	116,571.39
102,179.26	242,542.91	2,011.00	346,733.17
85,200.55	160,751.64	(-) 51,236.78	194,715.41
52,559.61	115,632.50	1,608.63	169,800.74
46,207.61	48,414.00	1,897.89	96,519.50
.00	.00	.00	.00
$ 17,861,892.55	$ 19,206,587.28	$ 473,980.79	$ 37,542,460.62

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

JUNE 30, 1983

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology				
Engineering Experiment Station	$ 4,018,731.45	$ 132,522.15	$ .00	$ 4,151,253.60
Engineering Extension Division	44,259.35	147,770.11	.00	192,029.46
Medical College of Georgia				
Eugene Talmadge Memorial Hospital	527,023.57	8,000,000.00	2,139,526.58	10,666,550.15
Family Practice Residency Program	(-) 264,258.13	500,000.00	.00	235,741.87
Georgia Radiation Therapy Center	258,433.53	.00	.00	258,433.53
University of Georgia				
Agricultural Experiment Station	(-) 283,610.63	1,366,558.24	.00	1,082,947.61
Cooperative Extension Service	(-) 353,430.61	874,014.11	.00	520,583.50
Marine Institute	31,602.80	.00	.00	31,602.80
Marine Resources Extension Center	28,858.50	.00	.00	28,858.50
Veterinary Medicine Experiment Station	86,487.65	214.00	.00	86,701.65
Veterinary Medicine Teaching Hospital	85,177.69	59,117.13	.00	144,294.82
OTHER				
Skidaway Institute of Oceanography	157,099.52	.00	.00	157,099.52
	$ 4,336,374.69	$ 11,080,195.74	$ 2,139,526.58	$ 17,556,097.01

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

JUNE 30, 1983

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO BOARD OF REGENTS)	TOTAL
$ 4,151,342.10	$ .00	$(-) 88.50	$ 4,151,253.60
70,258.15	121,765.00	6.31	192,029.46
3,743,987.29	6,908,205.37	14,357.49	10,666,550.15
64,025.18	.00	171,716.69	235,741.87
224,149.91	.00	34,283.62	258,433.53
1,046,935.35	.00	36,012.26	1,082,947.61
515,851.51	.00	4,731.99	520,583.50
31,470.74	.00	132.06	31,602.80
30,754.13	.00	(-) 1,895.63	28,858.50
85,070.70	.00	1,630.95	86,701.65
142,686.29	.00	1,608.53	144,294.82
157,212.49	.00	(-) 112.97	157,099.52
$ 10,263,743.84	$ 7,029,970.37	$ 262,382.80	$ 17,556,097.01

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

JUNE 30, 1983

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL	UNRESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$(-) 7,270,730.77	$ 8,574,130.67	$ 1,303,399.90	$ 1,303,399.90
Georgia State University	476,868.86	417,822.68	894,691.54	894,691.54
Medical College of Georgia	1,479,263.94	736,086.78	2,215,350.72	2,215,350.72
University of Georgia	929,090.06	6,744,542.24	7,673,632.30	7,673,632.30
SENIOR COLLEGES				
Albany State College	46,896.03	144,822.46	191,718.49	191,718.49
Armstrong State College	49,702.43	15,266.67	64,969.10	64,969.10
Augusta College	27,119.48	49,516.36	76,635.84	76,635.84
Columbus College	66,122.47	71,287.40	137,409.87	137,409.87
Fort Valley State College	(-) 475,268.99	877,409.09	402,140.10	402,140.10
Georgia College	762.31	83,666.92	84,429.23	84,429.23
Georgia Southern College	(-) 179,396.96	293,970.87	114,573.91	114,573.91
Georgia Southwestern College	257,296.22	31,657.91	288,954.13	288,954.13
Kennesaw College	36,572.20	.00	36,572.20	36,572.20
North Georgia College	(-) 719.85	53,671.56	52,951.71	52,951.71
Savannah State College	(-) 399,415.20	407,470.33	8,055.13	8,055.13
Southern Technical Institute	(-) 144,019.85	209,699.88	65,680.03	65,680.03
Valdosta State College	(-) 1,455,232.89	1,520,202.28	64,969.39	64,969.39
West Georgia College	(-) 13,029.81	62,701.53	49,671.72	49,671.72
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	(-) 23,341.05	50,939.75	27,598.70	27,598.70
Albany Junior College	(-) 22,136.07	47,905.68	25,769.61	25,769.61
Atlanta Junior College	(-) 4,301.03	17,038.23	12,737.20	12,737.20
Bainbridge Junior College	(-) 2,174.85	2,315.95	141.10	141.10
Brunswick Junior College	(-) 63,929.27	81,660.15	17,730.88	17,730.88
Clayton Junior College	(-) 61,686.50	106,190.57	44,504.07	44,504.07
Dalton Junior College	34,543.12	12,151.03	46,694.15	46,694.15
Emanuel County Junior College	7,624.11	1,755.39	9,379.50	9,379.50
Floyd Junior College	(-) 61,728.58	80,717.31	18,988.73	18,988.73
Gainesville Junior College	16,106.64	5,029.86	21,136.50	21,136.50
Gordon Junior College	2,954.06	.00	2,954.06	2,954.06
Macon Junior College	(-) 3,712.61	4,320.38	607.77	607.77
Middle Georgia College	39,845.93	.00	39,845.93	39,845.93
South Georgia College	80,780.92	7,474.08	88,255.00	88,255.00
Waycross Junior College	(-) 11,619.35	13,433.87	1,814.52	1,814.52
OTHER				
Skidaway Institute of Oceanography	(-) 318,542.14	325,382.18	6,840.04	6,840.04
	$(-) 6,959,436.99	$ 21,050,240.06	$ 14,090,803.07	$ 14,090,803.07

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

JUNE 30, 1983

	ASSETS				
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 4,542,030.59	$ .00	$ 305,483.31	$ 908,890.51	$ 5,756,404.41
Georgia State University	2,571,122.43	.00	195,775.92	498,888.64	3,265,786.99
Medical College of Georgia	505,911.87	.00	18,640.21	308,947.39	833,499.47
University of Georgia	9,657,920.43	.00	335,680.69	2,050,667.21	12,044,268.33
SENIOR COLLEGES					
Albany State College	(-) 623,097.19	.00	150,151.98	86,468.46	(-) 386,476.75
Armstrong State College	436,318.22	.00	37,634.46	86,499.52	560,452.20
Augusta College	78,676.65	.00	45,451.16	179,450.42	303,578.23
Columbus College	673,280.02	.00	12,929.33	254,299.88	940,509.23
Fort Valley State College	(-) 755,353.59	.00	183,534.38	50,791.40	(-) 521,027.81
Georgia College	607,060.78	.00	19,512.99	187,180.30	813,754.07
Georgia Southern College	1,096,091.79	.00	154,559.25	461,584.91	1,712,235.95
Georgia Southwestern College	(-) 130,067.70	.00	38,502.51	144,583.24	53,018.05
Kennesaw College	381,013.77	.00	5,695.00	158,416.82	545,125.59
North Georgia College	861,954.41	.00	35,026.79	209,820.77	1,106,801.97
Savannah State College	(-) 2,550.33	.00	57,623.94	83,636.49	138,710.10
Southern Technical Institute	298,067.13	.00	10,470.43	201,023.00	509,560.56
Valdosta State College	1,149,049.33	.00	24,076.67	378,919.85	1,552,045.85
West Georgia College	2,512,811.86	78,898.90	.00	285,836.91	2,877,547.67
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	181,441.35	.00	49,749.39	237,756.44	468,947.18
Albany Junior College	160,557.39	.00	11,009.81	87,635.17	259,202.37
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	16,197.49	.00	3,730.84	37,036.05	56,964.38
Brunswick Junior College	155,852.01	.00	7,617.01	59,408.86	222,877.88
Clayton Junior College	280,137.63	.00	5,845.76	76,709.94	362,693.33
Dalton Junior College	135,641.68	.00	8,585.31	89,166.75	233,393.74
Emanuel County Junior College	48,596.96	.00	1,345.65	22,325.46	72,268.07
Floyd Junior College	117,666.13	.00	488.80	54,337.46	172,492.39
Gainesville Junior College	228,224.99	.00	4,160.34	49,298.52	281,683.85
Gordon Junior College	39,006.05	.00	5,162.52	47,682.46	91,851.03
Macon Junior College	211,738.31	30,093.48	7,035.61	81,142.74	330,010.14
Middle Georgia College	56,120.85	.00	51,483.38	171,017.22	278,621.45
South Georgia College	105,605.60	.00	15,770.43	54,654.45	176,030.48
Waycross Junior College	25,549.50	.00	195.00	14,334.89	40,079.39
OTHER					
Skidaway Institute of Oceanography	2,007.95	.00	.00	300.00	2,307.95
	$ 25,624,584.36	$ 108,992.38	$ 1,802,928.87	$ 7,618,712.13	$ 35,155,217.74

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

JUNE 30, 1983

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES	TOTAL
$ 200,034.32	$ 3,782,765.10	$ 1,773,604.99	$ 5,756,404.41
52,636.93	909,859.61	2,303,290.45	3,265,786.99
67,977.54	765,521.93	.00	833,499.47
469,013.02	6,332,101.68	5,243,153.63	12,044,268.33
16,330.35	118,984.46	(-) 521,791.56	(-) 386,476.75
16,121.81	323,747.79	220,582.60	560,452.20
13,648.74	289,929.49	.00	303,578.23
2,978.08	562,021.04	375,510.11	940,509.23
385.03	3,880.00	(-) 525,292.84	(-) 521,027.81
13,459.63	800,294.44	.00	813,754.07
482,816.57	1,229,419.38	.00	1,712,235.95
2,317.77	65,507.87	(-) 14,807.59	53,018.05
2,548.47	437,202.84	105,374.28	545,125.59
7,917.52	721,805.33	377,079.12	1,106,801.97
158.38	138,551.72	.00	138,710.10
29,349.18	421,127.46	59,083.92	509,560.56
11,773.62	1,043,511.65	496,760.58	1,552,045.85
4,664.83	1,528,999.19	1,343,883.65	2,877,547.67
.00	468,947.18	.00	468,947.18
6,556.23	252,646.14	.00	259,202.37
.00	.00	.00	.00
2,787.35	54,177.03	.00	56,964.38
.00	201,608.26	21,269.62	222,877.88
17,880.97	320,667.10	24,145.26	362,693.33
.00	233,393.74	.00	233,393.74
.00	36,332.74	35,935.33	72,268.07
1,766.17	170,726.22	.00	172,492.39
.00	217,772.83	63,911.02	281,683.85
3.96	90,794.17	1,052.90	91,851.03
2,181.05	221,007.02	106,822.07	330,010.14
47,942.22	268,720.33	(-) 38,041.10	278,621.45
1,189.31	167,431.34	7,409.83	176,030.48
.00	31,531.67	8,547.72	40,079.39
.00	890.12	1,417.83	2,307.95
$ 1,474,439.05	$ 22,211,876.87	$ 11,468,901.82	$ 35,155,217.74

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

JUNE 30, 1983

	ASSETS				FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 548,893.70	$ 4,614,380.49	$ .00	$ 5,163,274.19	$ 5,163,274.19
Georgia State University	99,696.67	2,063,182.13	.00	2,162,878.80	2,162,878.80
Medical College of Georgia	413,678.71	4,828,514.57	.00	5,242,193.28	5,242,193.28
University of Georgia	991,751.26	9,386,654.47	.00	10,378,405.73	10,378,405.73
SENIOR COLLEGES					
Albany State College	67,090.66	588,455.82	.00	655,546.48	655,546.48
Armstrong State College	64,177.88	78,824.90	.00	143,002.78	143,002.78
Augusta College	57,095.93	467,456.56	5,000.00	529,552.49	529,552.49
Columbus College	65,024.54	434,231.54	.00	499,256.08	499,256.08
Fort Valley State College	7,002.22	1,002,558.58	.00	1,009,560.80	1,009,560.80
Georgia College	327,629.42	524,775.80	.00	852,405.22	852,405.22
Georgia Southern College	132,554.55	2,595,653.33	.00	2,728,207.88	2,728,207.88
Georgia Southwestern College	186,801.09	282,257.38	.00	469,058.47	469,058.47
Kennesaw College	12,983.14	72,366.70	.00	85,349.84	85,349.84
North Georgia College	58,117.35	814,625.48	.00	872,742.83	872,742.83
Savannah State College	132,906.33	1,032,257.15	.00	1,165,163.48	1,165,163.48
Southern Technical Institute	54,967.34	194,227.47	.00	249,194.81	249,194.81
Valdosta State College	117,218.31	1,651,520.98	.00	1,768,739.29	1,768,739.29
West Georgia College	163,884.61	2,016,229.25	.00	2,180,113.86	2,180,113.86
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	37,224.91	501,306.09	.00	538,531.00	538,531.00
Albany Junior College	78,817.30	104,099.56	.00	182,916.86	182,916.86
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	2,128.35	5,862.16	.00	7,990.51	7,990.51
Brunswick Junior College	45,123.88	29,439.67	.00	74,563.55	74,563.55
Clayton Junior College	37,287.76	107,915.11	.00	145,202.87	145,202.87
Dalton Junior College	735.37	.00	.00	735.37	735.37
Emanuel County Junior College	472.00	625.00	.00	1,097.00	1,097.00
Floyd Junior College	12,746.77	23,063.55	.00	35,810.32	35,810.32
Gainesville Junior College	.00	.00	.00	.00	.00
Gordon Junior College	30,603.20	44,973.50	.00	75,576.70	75,576.70
Macon Junior College	2,105.74	53,809.72	.00	55,915.46	55,915.46
Middle Georgia College	31,069.80	205,910.80	.00	236,980.60	236,980.60
South Georgia College	24,616.48	1,316,800.60	.00	1,341,417.08	1,341,417.08
Waycross Junior College	1,700.53	647.00	.00	2,347.53	2,347.53
OTHER					
Skidaway Institute of Oceanography	.00	.00	.00	.00	.00
	$ 3,806,105.80	$35,042,625.36	$ 5,000.00	$38,853,731.16	$38,853,731.16

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

JUNE 30, 1983

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 10,952,318.12	$ 1,598,572.19	$ 12,550,890.31	$ 12,550,890.31
Georgia State University	53,570.67	.00	53,570.67	53,570.67
Medical College of Georgia	(-) 47,160.78	2,545,219.98	2,498,059.20	2,498,059.20
University of Georgia	5,746,172.44	6,832,228.20	12,578,400.64	12,578,400.64
SENIOR COLLEGES				
Albany State College	.00	.00	.00	.00
Armstrong State College	51,586.00	.00	51,586.00	51,586.00
Augusta College	24,987.09	80,329.24	105,316.33	105,316.33
Columbus College	336,976.36	80,447.39	417,423.75	417,423.75
Fort Valley State College	65,390.00	19,392.46	84,782.46	84,782.46
Georgia College	807,063.72	764,805.20	1,571,868.92	1,571,868.92
Georgia Southern College	51,500.00	.00	51,500.00	51,500.00
Georgia Southwestern College	1,811.32	478,323.12	480,134.44	480,134.44
Kennesaw College	268,683.05	62,674.71	331,357.76	331,357.76
North Georgia College	553,819.48	311,302.28	865,121.76	865,121.76
Savannah State College	15,666.10	.00	15,666.10	15,666.10
Southern Technical Institute	12,747.41	.00	12,747.41	12,747.41
Valdosta State College	200,752.68	458,888.26	659,640.94	659,640.94
West Georgia College	.00	.00	.00	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	39,442.89	25,978.09	65,420.98	65,420.98
Clayton Junior College	121,588.97	.00	121,588.97	121,588.97
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,423.43	.00	7,423.43	7,423.43
Floyd Junior College	23,632.44	.00	23,632.44	23,632.44
Gainesville Junior College	5,710.84	.00	5,710.84	5,710.84
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	7,042.04	.00	7,042.04	7,042.04
South Georgia College	157,106.93	.00	157,106.93	157,106.93
Waycross Junior College	23,639.90	.00	23,639.90	23,639.90
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 19,481,471.10	$ 13,258,161.12	$ 32,739,632.22	$ 32,739,632.22

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

JUNE 30, 1983

	ASSETS			
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ (-) 107,201.16	$ .00	$ 1,401,236.85	$ 1,294,035.69
Georgia State University	152,637.97	.00	4,188.60	156,826.57
Medical College of Georgia	533,718.51	.00	1,519,904.49	2,053,623.00
University of Georgia	1,474,231.70	.00	570,564.11	2,044,795.81
SENIOR COLLEGES				
Albany State College	73,017.57	8,592.62	.00	81,610.19
Armstrong State College	(-) 16,784.07	.00	18,142.47	1,358.40
Augusta College	64,118.58	.00	4,195.50	68,314.08
Columbus College	39,744.44	.00	.00	39,744.44
Fort Valley State College	11,247.93	.00	.00	11,247.93
Georgia College	(-) 50,879.82	.00	56,295.25	5,415.43
Georgia Southern College	32,405.55	.00	44,921.79	77,327.34
Georgia Southwestern College	5,440.73	.00	11,734.44	17,175.17
Kennesaw College	(-) 30,157.46	.00	37,322.81	7,165.35
North Georgia College	137,832.69	.00	4,019.01	141,851.70
Savannah State College	27,234.70	.00	64,899.12	92,133.82
Southern Technical Institute	14,769.39	.00	144,114.77	158,884.16
Valdosta State College	(-) 3,385.52	.00	96,390.00	93,004.48
West Georgia College	127,131.76	.00	5,767.62	132,899.38
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	15,416.83	.00	.00	15,416.83
Albany Junior College	12,369.49	.00	.00	12,369.49
Atlanta Junior College	(-) 4,105.12	.00	4,105.12	.00
Bainbridge Junior College	2,942.21	.00	.00	2,942.21
Brunswick Junior College	11,267.67	.00	3,500.01	14,767.68
Clayton Junior College	15,036.42	.00	.00	15,036.42
Dalton Junior College	30,775.96	.00	.00	30,775.96
Emanuel County Junior College	90,412.65	.00	.00	90,412.65
Floyd Junior College	96,435.09	.00	.00	96,435.09
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	5,678.82	.00	.00	5,678.82
Macon Junior College	46,426.08	45,140.24	39,606.91	131,173.23
Middle Georgia College	(-) 34,706.74	.00	36,000.00	1,293.26
South Georgia College	14,538.70	.00	2,379.77	16,918.47
Waycross Junior College	.00	.00	.00	.00
OTHER				
Skidaway Institute of Oceanography	(-) 35,938.31	.00	35,979.09	40.78
	$ 2,751,673.24	$ 53,732.86	$ 4,105,267.73	$ 6,910,673.83

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

JUNE 30, 1983

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO BOARD OF REGENTS)	TOTAL
$ 1,294,035.69	$ .00	$ .00	$ 1,294,035.69
59,548.20	97,278.37	.00	156,826.57
2,052,373.13	.00	1,249.87	2,053,623.00
2,026,749.79	.00	18,046.02	2,044,795.81
9,104.19	8,592.62	63,913.38	81,610.19
1,358.40	.00	.00	1,358.40
67,318.80	294.55	700.73	68,314.08
39,700.60	.00	43.84	39,744.44
25,301.90	.00	(-) 14,053.97	11,247.93
6,600.00	.00	(-) 1,184.57	5,415.43
77,229.95	.00	97.39	77,327.34
15,283.97	.00	1,891.20	17,175.17
1,385.81	5,779.54	.00	7,165.35
135,430.80	148.65	6,272.25	141,851.70
93,643.30	.00	(-) 1,509.48	92,133.82
158,187.91	.00	696.25	158,884.16
93,004.48	.00	.00	93,004.48
132,899.38	.00	.00	132,899.38
15,392.33	.00	24.50	15,416.83
12,292.98	.00	76.51	12,369.49
.00	.00	.00	.00
2,299.50	.00	642.71	2,942.21
14,730.33	.00	37.35	14,767.68
5,336.00	1,250.01	8,450.41	15,036.42
30,705.60	.00	70.36	30,775.96
37,399.90	53,012.75	.00	90,412.65
8,567.80	87,867.29	.00	96,435.09
.00	.00	.00	.00
6,372.00	.00	(-) 693.18	5,678.82
6,950.00	124,223.23	.00	131,173.23
.00	.00	1,293.26	1,293.26
16,874.82	.00	43.65	16,918.47
.00	.00	.00	.00
.00	.00	40.78	40.78
$ 6,446,077.56	$ 378,447.01	$ 86,149.26	$ 6,910,673.83

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

JUNE 30, 1983

				ASSETS
				INVESTMENT
	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 11,183,810.51	$ 112,602,409.66	$ 12,780,191.65	$ 83,050,365.92
Georgia State University	5,814,180.28	52,274,590.06	1,367,720.43	36,213,685.17
Medical College of Georgia	3,878,932.78	80,893,420.22	1,481,370.86	44,489,274.49
University of Georgia	6,023,384.51	182,491,181.24	9,168,744.77	123,351,593.82
SENIOR COLLEGES				
Albany State College	994,577.33	11,145,191.37	1,853,873.48	4,763,899.64
Armstrong State College	258,253.82	9,810,561.58	801,669.14	4,855,776.19
Augusta College	2,047,611.49	13,594,412.87	477,335.79	6,251,302.08
Columbus College	1,298,111.73	15,092,801.80	654,174.78	6,424,130.98
Fort Valley State College	628,674.29	19,938,429.15	2,131,331.07	8,774,798.92
Georgia College	368,286.92	17,137,247.51	1,169,172.19	6,175,575.03
Georgia Southern College	48,899.00	32,938,346.83	1,672,363.12	13,397,480.06
Georgia Southwestern College	5,580.00	14,989,761.91	817,958.42	5,409,885.21
Kennesaw College	121,415.00	11,107,564.63	469,652.38	4,610,109.40
North Georgia College	295,440.49	15,361,849.11	1,390,343.74	4,652,368.87
Savannah State College	290,692.00	18,170,760.71	3,256,323.52	6,761,008.56
Southern Technical Institute	805,984.73	8,110,985.47	270,053.20	4,598,908.85
Valdosta State College	1,377,661.27	28,755,538.08	1,705,534.72	8,751,575.97
West Georgia College	260,940.94	29,282,231.02	909,209.93	9,964,928.66
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	67,441.25	13,765,555.74	2,356,727.78	3,384,150.94
Albany Junior College	989,112.73	6,189,875.49	114,806.11	2,568,803.04
Atlanta Junior College	1,361,635.71	6,767,882.54	409,861.39	2,305,819.31
Bainbridge Junior College	91,468.56	3,509,513.80	431,277.68	980,170.89
Brunswick Junior College	1,142,470.23	5,627,430.43	273,328.90	1,852,145.64
Clayton Junior College	394,001.11	8,598,631.15	1,511,738.96	3,074,867.88
Dalton Junior College	72,465.30	6,156,315.28	926,836.51	2,552,402.24
Emanuel County Junior College	152,859.45	1,834,533.23	600,186.29	1,025,381.93
Floyd Junior College	169,490.00	7,000,769.80	611,744.29	2,113,136.67
Gainesville Junior College	111,990.00	4,545,797.47	351,535.72	1,931,997.20
Gordon Junior College	158,507.89	7,355,889.32	122,916.56	2,151,561.31
Macon Junior College	439,707.17	5,044,475.76	1,170,988.31	2,311,198.31
Middle Georgia College	18,400.00	9,611,852.10	617,689.18	3,531,194.14
South Georgia College	175,873.74	9,308,972.23	443,135.41	2,288,730.22
Waycross Junior College	197,990.00	2,503,251.42	247,605.20	933,976.57
OTHER				
Skidaway Institute of Oceanography	449,460.00	2,925,512.52	797,039.02	1,988,502.29
	$ 41,695,310.23	$ 774,443,541.50	$ 53,364,440.50	$ 417,490,706.40

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

JUNE 30, 1983

IN PLANT			FUND EQUITY
DUE TO OTHER FUNDS	CONSTRUCTION IN PROGRESS	TOTAL	INVESTMENT IN GENERAL FIXED ASSETS
$(-) 275,860.44	$ 714,013.88	$ 220,054,931.18	$ 220,054,931.18
.00	.00	95,670,175.94	95,670,175.94
.00	253,212.75	130,996,211.10	130,996,211.10
(-) 1,233,821.66	.00	319,801,082.68	319,801,082.68
.00	.00	18,757,541.82	18,757,541.82
.00	.00	15,726,260.73	15,726,260.73
.00	.00	22,370,662.23	22,370,662.23
.00	.00	23,469,219.29	23,469,219.29
.00	.00	31,473,233.43	31,473,233.43
.00	.00	24,850,281.65	24,850,281.65
.00	.00	48,057,089.01	48,057,089.01
.00	.00	21,223,185.54	21,223,185.54
.00	.00	16,308,741.41	16,308,741.41
.00	.00	21,700,002.21	21,700,002.21
.00	.00	28,478,784.79	28,478,784.79
.00	.00	13,785,932.25	13,785,932.25
.00	.00	40,590,310.04	40,590,310.04
(-) 78,898.90	.00	40,338,411.65	40,338,411.65
.00	68,846.78	19,642,722.49	19,642,722.49
.00	.00	9,862,597.37	9,862,597.37
.00	.00	10,845,198.95	10,845,198.95
.00	1,809.18	5,014,240.11	5,014,240.11
.00	.00	8,895,375.20	8,895,375.20
.00	.00	13,579,239.10	13,579,239.10
.00	.00	9,708,019.33	9,708,019.33
.00	.00	3,612,960.90	3,612,960.90
.00	.00	9,895,140.76	9,895,140.76
.00	.00	6,941,320.39	6,941,320.39
.00	.00	9,788,875.08	9,788,875.08
.00	.00	8,966,369.55	8,966,369.55
.00	.00	13,779,135.42	13,779,135.42
.00	.00	12,216,711.60	12,216,711.60
.00	.00	3,882,823.19	3,882,823.19
.00	.00	6,160,513.83	6,160,513.83
$(-) 1,588,581.00	$ 1,037,882.59	$ 1,286,443,300.22	$ 1,286,443,300.22

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1983

	ASSETS		
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ 319,705.67	$ 11,527.00	$ 331,232.67
Georgia State University	937,050.47	8,962.29	946,012.76
Medical College of Georgia	57,620.07	.00	57,620.07
University of Georgia	713,522.59	.00	713,522.59
SENIOR COLLEGES			
Albany State College	(-) 65,204.23	35,816.85	(-) 29,387.38
Armstrong State College	96,257.81	.00	96,257.81
Augusta College	80,689.17	1,284.70	81,973.87
Columbus College	294,739.76	6,925.23	301,664.99
Fort Valley State College	(-) 42,028.50	12,737.10	(-) 29,291.40
Georgia College	40,653.23	90.00	40,743.23
Georgia Southern College	137,760.72	71,477.97	209,238.69
Georgia Southwestern College	153,772.58	364.00	154,136.58
Kennesaw College	107,584.43	.00	107,584.43
North Georgia College	64,664.95	99.00	64,763.95
Savannah State College	(-) 73,697.69	3,935.20	(-) 69,762.49
Southern Technical Institute	159,632.10	5,141.58	164,773.68
Valdosta State College	172,360.23	.00	172,360.23
West Georgia College	213,737.34	.00	213,737.34
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	34,850.63	1,764.00	36,614.63
Albany Junior College	54,053.10	.00	54,053.10
Atlanta Junior College	43,402.49	333.80	43,736.29
Bainbridge Junior College	7,549.54	924.08	8,473.62
Brunswick Junior College	35,567.24	.00	35,567.24
Clayton Junior College	44,710.68	198.00	44,908.68
Dalton Junior College	30,369.10	.00	30,369.10
Emanuel County Junior College	6,323.98	30.00	6,353.98
Floyd Junior College	22,658.41	275.00	22,933.41
Gainesville Junior College	45,535.66	189.76	45,725.42
Gordon Junior College	28,359.40	.00	28,359.40
Macon Junior College	6,024.07	.00	6,024.07
Middle Georgia College	18,974.55	770.00	19,744.55
South Georgia College	60,372.33	432.00	60,804.33
Waycross Junior College	4,828.34	60.00	4,888.34
OTHER			
Skidaway Institute of Oceanography	.00	.00	.00
	$ 3,812,400.22	$ 163,337.56	$ 3,975,737.78

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1983

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES	TOTAL
$ 38,544.33	$ 124,464.78	$ 168,223.56	$ 331,232.67
28,215.76	272,178.00	645,619.00	946,012.76
.00	13,345.00	44,275.07	57,620.07
99,350.86	85,833.00	528,338.73	713,522.59
17,003.00	24,615.00	(-) 71,005.38	(-) 29,387.38
21,601.53	35,093.00	39,563.28	96,257.81
7,707.20	28,475.00	45,791.67	81,973.87
16,567.53	54,494.00	230,603.46	301,664.99
2,819.61	.00	(-) 32,111.01	(-) 29,291.40
4,591.95	12,855.00	23,296.28	40,743.23
4,428.12	137,488.84	67,321.73	209,238.69
.00	36,285.00	117,851.58	154,136.58
15,407.05	47,476.00	44,701.38	107,584.43
6,449.70	13,804.00	44,510.25	64,763.95
20,095.00	.00	(-) 89,857.49	(-) 69,762.49
1,631.40	42,260.00	120,882.28	164,773.68
27,340.06	104,377.00	40,643.17	172,360.23
10,128.58	94,802.00	108,806.76	213,737.34
473.90	17,220.00	18,920.73	36,614.63
4,086.89	13,749.00	36,217.21	54,053.10
13,051.79	10,940.00	19,744.50	43,736.29
3,081.85	1,250.00	4,141.77	8,473.62
.00	13,440.00	22,127.24	35,567.24
146.42	16,190.00	28,572.26	44,908.68
1,423.15	4,370.00	24,575.95	30,369.10
425.00	1,050.00	4,878.98	6,353.98
1,079.45	4,170.00	17,683.96	22,933.41
346.30	29,773.20	15,605.92	45,725.42
234.85	4,700.00	23,424.55	28,359.40
.00	.00	6,024.07	6,024.07
598.83	6,525.00	12,620.72	19,744.55
5,077.07	7,889.50	47,837.76	60,804.33
.00	2,106.48	2,781.86	4,888.34
.00	.00	.00	.00
$ 351,907.18	$ 1,261,218.80	$ 2,362,611.80	$ 3,975,737.78

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

JUNE 30, 1983

	ASSETS			
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 3,053,535.57	$ .00	$ .00	$ 3,053,535.57
Georgia State University	1,512,465.53	.00	283.42	1,512,748.95
Medical College of Georgia	4,174,793.41	.00	3,899.76	4,178,693.17
University of Georgia	7,047,320.12	.00	.00	7,047,320.12
SENIOR COLLEGES				
Albany State College	40,215.23	.00	.00	40,215.23
Armstrong State College	159,456.11	.00	.00	159,456.11
Augusta College	188,301.73	.00	30.96	188,332.69
Columbus College	48,549.12	.00	.00	48,549.12
Fort Valley State College	170,684.24	.00	20,301.88	190,986.12
Georgia College	124,793.35	.00	.00	124,793.35
Georgia Southern College	410,039.29	.00	.00	410,039.29
Georgia Southwestern College	142,157.39	.00	.00	142,157.39
Kennesaw College	33,421.79	.00	.00	33,421.79
North Georgia College	178,945.68	18.75	.00	178,964.43
Savannah State College	86,334.01	.00	52.35	86,386.36
Southern Technical Institute	48,956.25	.00	31.88	48,988.13
Valdosta State College	130,785.23	.00	.00	130,785.23
West Georgia College	124,659.65	.00	.00	124,659.65
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	122,890.02	.00	.00	122,890.02
Albany Junior College	43,117.99	.00	.00	43,117.99
Atlanta Junior College	(-) 214,872.45	.00	244,875.72	30,003.27
Bainbridge Junior College	9,655.96	.00	.00	9,655.96
Brunswick Junior College	12,349.67	.00	.00	12,349.67
Clayton Junior College	30,562.86	.00	.00	30,562.86
Dalton Junior College	33,732.60	.00	.00	33,732.60
Emanuel County Junior College	27,093.92	.00	.00	27,093.92
Floyd Junior College	123,398.62	.00	.00	123,398.62
Gainesville Junior College	30,014.13	.00	.00	30,014.13
Gordon Junior College	18,243.35	.00	.00	18,243.35
Macon Junior College	44,183.71	.00	.00	44,183.71
Middle Georgia College	39,427.95	.00	.00	39,427.95
South Georgia College	100,644.56	.00	.00	100,644.56
Waycross Junior College	6,733.06	.00	.00	6,733.06
OTHER				
Skidaway Institute of Oceanography	(-) 34.90	.00	34.90	.00
	$ 18,102,554.75	$ 18.75	$ 269,510.87	$ 18,372,084.37

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

JUNE 30, 1983

LIABILITIES AND FUND EQUITY		
	FUND EQUITY	
CURRENT LIABILITIES	RESERVED FUND BALANCES	TOTAL
$ 2,581,637.12	$ 471,898.45	$ 3,053,535.57
559,136.09	953,612.86	1,512,748.95
3,606,008.46	572,684.71	4,178,693.17
5,965,938.85	1,081,381.27	7,047,320.12
32,147.71	8,067.52	40,215.23
35,391.83	124,064.28	159,456.11
10,817.53	177,515.16	188,332.69
25,378.06	23,171.06	48,549.12
91,063.33	99,922.79	190,986.12
77,307.59	47,485.76	124,793.35
275,433.61	134,605.68	410,039.29
24,231.72	117,925.67	142,157.39
26,167.02	7,254.77	33,421.79
12,873.79	166,090.64	178,964.43
16,565.85	69,820.51	86,386.36
25,440.34	23,547.79	48,988.13
25,516.00	105,269.23	130,785.23
26,674.44	97,985.21	124,659.65
33,894.80	88,995.22	122,890.02
5,933.67	37,184.32	43,117.99
12.50	29,990.77	30,003.27
5,656.49	3,999.47	9,655.96
5,339.10	7,010.57	12,349.67
15,944.60	14,618.26	30,562.86
17,046.92	16,685.68	33,732.60
19,247.64	7,846.28	27,093.92
101,157.73	22,240.89	123,398.62
5,028.67	24,985.46	30,014.13
10,386.96	7,856.39	18,243.35
11,536.96	32,646.75	44,183.71
4,316.13	35,111.82	39,427.95
27,905.43	72,739.13	100,644.56
1,621.32	5,111.74	6,733.06
.00	.00	.00
$ 13,682,758.26	$ 4,689,326.11	$ 18,372,084.37

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1983

	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 2,851,638.04	$ .00
Unreserved (Surplus)	(-) 1,663.00	(-) 136,660.17
Georgia State University		
Reserved	3,041,419.10	.00
Unreserved (Surplus)	26,934.59	10,835.66
Medical College of Georgia		
Reserved	396,378.23	.00
Unreserved (Surplus)	5,315.26	(-) 11,713.76
University of Georgia		
Reserved	3,602,078.78	.00
Unreserved (Surplus)	55,863.64	43,121.88
SENIOR COLLEGES		
Albany State College		
Reserved	209,460.84	.00
Unreserved (Surplus)	(-) 448.52	(-) 23,924.36
Armstrong State College		
Reserved	277,041.79	.00
Unreserved (Surplus)	2,715.75	28,255.87
Augusta College		
Reserved	362,116.05	.00
Unreserved (Surplus)	5,540.60	270.85
Columbus College		
Reserved	650,082.00	
Unreserved (Surplus)	1,446.93	197.38
Fort Valley State College		
Reserved	187,244.00	.00
Unreserved (Surplus)	178,242.94	20,594.53
Georgia College		
Reserved	369,105.87	.00
Unreserved (Surplus)	.00	(-) 186.36
Georgia Southern College		
Reserved	692,766.35	.00
Unreserved (Surplus)	1,810.93	25,859.79
Georgia Southwestern College		
Reserved	296,666.75	.00
Unreserved (Surplus)	2,025.57	(-) 5,554.64
Kennesaw College		
Reserved	358,437.50	.00
Unreserved (Surplus)	51,411.91	94.96
North Georgia College		
Reserved	184,389.00	.00
Unreserved (Surplus)	48,286.23	1,195.69
Savannah State College		
Reserved	218,262.00	.00
Unreserved (Surplus)	20,143.26	(-) 1.51
Southern Technical Institute		
Reserved	98,982.55	.00
Unreserved (Surplus)	6,237.15	20,830.02
Valdosta State College		
Reserved	590,138.00	.00
Unreserved (Surplus)	40.09	19,718.53
West Georgia College		
Reserved	555,146.31	.00
Unreserved (Surplus)	.51	28,721.84
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	225,072.50	.00
Unreserved (Surplus)	3,394.10	105.61
Albany Junior College		
Reserved	173,845.00	.00
Unreserved (Surplus)	2,659.05	351.74
Atlanta Junior College		
Reserved	200,440.80	.00
Unreserved (Surplus)	4,875.96	35,450.00
Bainbridge Junior College		
Reserved	47,486.20	.00
Unreserved (Surplus)	37,923.75	2,611.61

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1983

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1983
$ 217,878.88	$ .00	$ 3,069,516.92
135,492.63	1,663.00	(-) 1,167.54
413,442.25	.00	3,454,861.35
83,590.05	(-) 26,934.59	94,425.71
44,410.36	.00	440,788.59
64,598.62	(-) 5,315.26	52,884.86
417,957.82	.00	4,020,036.60
71,537.09	(-) 55,863.64	114,658.97
1,812.40	.00	211,273.24
18,772.47	448.52	(-) 5,151.89
38,490.56	.00	315,532.35
3,086.33	(-) 2,715.75	31,342.20
23,349.60	.00	385,465.65
2,637.93	(-) 5,540.60	2,908.78
84,017.00	.00	734,099.00
1,627.44	(-) 1,446.93	1,824.82
19,364.00	.00	206,608.00
60,015.06	(-) 178,242.94	80,609.59
13,207.48	.00	382,313.35
2,991.76	.00	2,805.40
102,017.49	.00	794,783.84
(-) 25,458.64	(-) 1,810.93	401.15
21,378.75	.00	318,045.50
12,727.88	(-) 2,025.57	7,173.24
91,549.75	.00	449,987.25
2,896.77	(-) 51,411.91	2,991.73
16,010.00	.00	200,399.00
4,907.15	(-) 48,286.23	6,102.84
10,464.00	.00	228,726.00
18,281.38	(-) 20,143.26	18,279.87
321,777.63	.00	420,760.18
6,356.95	(-) 6,237.15	27,186.97
100,696.92	.00	690,834.92
(-) 17,451.18	(-) 40.09	2,267.35
89,786.62	.00	644,932.93
(-) 13,708.37	(-) .51	15,013.47
4,830.50	.00	229,903.00
915.91	(-) 3,394.10	1,021.52
27,450.60	.00	201,295.60
2,207.05	(-) 2,659.05	2,558.79
40,991.20	.00	241,432.00
2,517.83	(-) 4,875.96	37,967.83
(-) 1,889.20	.00	45,597.00
2,424.55	(-) 37,923.75	5,036.16

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1983

	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ 127,317.23	$ .00
Unreserved (Surplus)	1,387.64	111.22
Clayton Junior College		
Reserved	246,431.91	.00
Unreserved (Surplus)	32,840.54	(-) 398.93
Dalton Junior College		
Reserved	132,532.04	.00
Unreserved (Surplus)	2,104.85	40.07
Emanuel County Junior College		
Reserved	26,937.60	.00
Unreserved (Surplus)	256.52	473.69
Floyd Junior College		
Reserved	97,662.32	.00
Unreserved (Surplus)	2,578.51	1,170.60
Gainesville Junior College		
Reserved	131,166.20	.00
Unreserved (Surplus)	150.62	(-) 323.93
Gordon Junior College		
Reserved	63,805.00	.00
Unreserved (Surplus)	55,826.20	642.06
Macon Junior College		
Reserved	200,207.26	.00
Unreserved (Surplus)	4,378.20	3,630.80
Middle Georgia College		
Reserved	123,859.04	.00
Unreserved (Surplus)	11,772.36	(-) 52,243.18
South Georgia College		
Reserved	106,248.90	.00
Unreserved (Surplus)	1,254.55	723.99
Waycross Junior College		
Reserved	42,013.30	.00
Unreserved (Surplus)	30,559.84	164.83
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
	$ 17,482,244.99	$ 14,166.38
SUMMARY		
Reserved	$ 16,886,378.46	$ .00
Unreserved (Surplus due to Board of Regents)	595,866.53	14,166.38
	$ 17,482,244.99	$ 14,166.38

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1983

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1983
$ 19,331.11	$ .00	$ 146,648.34
171.61	(-) 1,387.64	282.83
47,260.05	.00	293,691.96
6,155.21	(-) 32,840.54	5,756.28
5,398.57	.00	137,930.61
2,820.85	(-) 2,104.85	2,860.92
(-) 2,032.78	.00	24,904.82
(-) 386.85	(-) 256.52	86.84
19,366.11	.00	117,028.43
2,125.75	(-) 2,578.51	3,296.35
21,002.60	.00	152,168.80
405.36	(-) 150.62	81.43
15,876.00	.00	79,681.00
5,551.52	(-) 55,826.20	6,193.58
42,335.65	.00	242,542.91
(-) 1,619.80	(-) 4,378.20	2,011.00
36,892.60	.00	160,751.64
1,006.40	(-) 11,772.36	(-) 51,236.78
9,383.60	.00	115,632.50
884.64	(-) 1,254.55	1,608.63
6,400.70	.00	48,414.00
1,733.06	(-) 30,559.84	1,897.89
.00	.00	.00
.00	.00	.00
$ 2,780,023.23	$(-) 595,866.53	$ 19,680,568.07
$ 2,320,208.82	$ .00	$ 19,206,587.28
459,814.41	(-) 595,866.53	473,980.79
$ 2,780,023.23	$(-) 595,866.53	$ 19,680,568.07

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
YEAR ENDED JUNE 30, 1983

	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Engineering Experiment Station		
Reserved	$ .00	$ .00
Unreserved (Surplus)	(-) 221.12	(-) 27,180.92
Engineering Extension Division		
Reserved	147,225.00	.00
Unreserved (Surplus)	179.32	3,379.02
Medical College of Georgia		
Eugene Talmadge Memorial Hospital		
Reserved	3,865,979.24	.00
Unreserved (Surplus)	.00	5,275,566.31
Family Practice Residency Program		
Reserved	.00	.00
Unreserved (Surplus)	12,621.38	170,756.11
Georgia Radiation Therapy Center		
Reserved	.00	.00
Unreserved (Surplus)	9,650.34	32,466.56
University of Georgia		
Agricultural Experiment Station		
Reserved	.00	.00
Unreserved (Surplus)	30,724.84	(-) 60.63
Cooperative Extension Service		
Reserved	.00	.00
Unreserved (Surplus)	5,656.30	369.53
Marine Institute		
Reserved	.00	.00
Unreserved (Surplus)	273.48	(-) 20.22
Marine Resources Extension Center		
Reserved	.00	.00
Unreserved (Surplus)	328.20	(-) 4,050.62
Veterinary Medicine Experiment Station		
Reserved	.00	.00
Unreserved (Surplus)	2,091.03	.00
Veterinary Medicine Teaching Hospital		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	.00	(-) 112.97
	$ 4,074,508.01	$ 5,451,112.17
SUMMARY		
Reserved	$ 4,013,204.24	$ .00
Unreserved (Surplus due to Board of Regents)	61,303.77	5,451,112.17
	$ 4,074,508.01	$ 5,451,112.17

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1983

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1983
$ .00	$ .00	$ .00
27,092.42	221.12	(-) 88.50
(-) 25,460.00	.00	121,765.00
(-) 3,372.71	(-) 179.32	6.31
3,042,226.13	.00	6,908,205.37
(-) 5,261,208.82	.00	14,357.49
.00	.00	.00
960.58	(-) 12,621.38	171,716.69
.00	.00	.00
1,817.06	(-) 9,650.34	34,283.62
.00	.00	.00
36,072.89	(-) 30,724.84	36,012.26
.00	.00	.00
4,362.46	(-) 5,656.30	4,731.99
.00	.00	.00
152.28	(-) 273.48	132.06
.00	.00	.00
2,154.99	(-) 328.20	(-) 1,895.63
.00	.00	.00
1,630.95	(-) 2,031.03	1,630.95
.00	.00	.00
1,608.53	.00	1,608.53
.00	.00	.00
.00	.00	(-) 112.97
$(-) 2,171,963.24	$(-) 61,303.77	$ 7,292,353.17
$ 3,016,766.13	$ .00	$ 7,029,970.37
(-) 5,188,729.37	(-) 61,303.77	262,382.80
$(-) 2,171,963.24	$(-) 61,303.77	$ 7,292,353.17

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

YEAR ENDED JUNE 30, 1983

	UNRESERVED BALANCES JULY 1, 1982	ADDITIONS	
		REVENUES IN PERIOD	PRIOR YEAR'S ADJUSTMENTS
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ 1,009,091.91	$ 71,766,476.80	$ .00
Georgia State University	839,986.28	7,755,914.82	.00
Medical College of Georgia	1,866,637.59	20,781,731.69	.00
University of Georgia	5,834,406.56	50,210,500.98	722,052.43
SENIOR COLLEGES			
Albany State College	127,919.00	3,342,250.58	.00
Armstrong State College	49,704.91	609,089.69	.00
Augusta College	107,996.99	1,007,143.25	.00
Columbus College	168,187.82	1,367,354.34	.00
Fort Valley State College	588,720.56	5,362,504.83	.00
Georgia College	100,377.98	1,050,758.54	.00
Georgia Southern College	62,785.33	3,799,187.12	.00
Georgia Southwestern College	268,730.80	1,200,431.07	.00
Kennesaw College	39,148.47	366,458.15	.00
North Georgia College	36,884.52	658,408.11	.00
Savannah State College	4,333.31	3,738,076.59	.00
Southern Technical Institute	44,234.27	897,547.94	.00
Valdosta State College	34,293.74	2,863,530.53	.00
West Georgia College	13,076.60	1,795,778.43	.00
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	36,845.39	1,496,965.94	.00
Albany Junior College	21,011.82	843,461.06	.00
Atlanta Junior College	11,305.03	1,486,274.63	.00
Bainbridge Junior College	5,434.94	377,505.66	.00
Brunswick Junior College	7,171.45	748,362.15	.00
Clayton Junior College	31,627.75	1,255,350.38	.00
Dalton Junior College	71,006.04	680,332.30	.00
Emanuel County Junior College	6,880.34	82,325.57	.00
Floyd Junior College	23,040.88	547,200.12	.00
Gainesville Junior College	21,226.49	314,888.31	.00
Gordon Junior College	1,449.87	216,516.00	.00
Macon Junior College	607.77	138,182.36	.00
Middle Georgia College	45,181.78	618,641.04	.00
South Georgia College	123,937.34	1,159,716.40	.00
Waycross Junior College	9,451.20	271,171.76	.00
OTHER			
Skidaway Institute of Oceanography	57,533.26	1,916,063.08	.00
	$ 11,670,227.99	$ 190,726,100.22	$ 722,052.43

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

YEAR ENDED JUNE 30, 1983

	DEDUCTIONS				
	TRANSFERS TO OTHER FUNDS				
TOTAL	RESEARCH, INSTRUCTION AND PLANT ADDITIONS	CONTRACT OVERHEAD	STUDENT AID	TOTAL	UNRESERVED BALANCES JUNE 30, 1983
$ 71,766,476.80	$ 52,391,634.53	$ 15,301,806.38	$ 3,778,727.90	$ 71,472,168.81	$ 1,303,399.90
7,755,914.82	5,480,684.86	453,184.91	1,767,339.79	7,701,209.56	894,691.54
20,781,731.69	18,353,936.62	1,785,994.94	293,087.00	20,433,018.56	2,215,350.72
50,932,553.41	41,327,969.94	3,256,936.07	4,508,421.66	49,093,327.67	7,673,632.30
3,342,250.58	1,673,243.19	87,244.45	1,517,963.45	3,278,451.09	191,718.49
609,089.69	156,559.47	7,361.53	429,904.50	593,825.50	64,969.10
1,007,143.25	466,338.44	14,436.37	557,729.59	1,038,504.40	76,635.84
1,367,354.34	518,782.58	16,898.05	862,451.66	1,398,132.29	137,409.87
5,362,504.83	3,815,711.21	101,910.74	1,631,463.34	5,549,085.29	402,140.10
1,050,758.54	434,677.09	17,649.20	614,301.00	1,066,707.29	84,429.23
3,799,187.12	2,206,666.48	74,158.18	1,466,573.88	3,747,398.54	114,573.91
1,200,431.07	421,595.81	29,373.93	729,238.00	1,180,207.74	288,954.13
366,458.15	94,213.80	1,663.20	273,157.42	369,034.42	36,572.20
658,408.11	242,296.01	6,091.97	393,952.94	642,340.92	52,951.71
3,738,076.59	1,942,488.68	130,952.21	1,660,913.88	3,734,354.77	8,055.13
897,547.94	438,726.85	46,341.10	391,034.23	876,102.18	65,680.03
2,863,530.53	1,475,554.03	55,917.33	1,301,383.52	2,832,854.88	64,969.39
1,795,778.43	463,222.65	46,032.66	1,249,928.00	1,759,183.31	49,671.72
1,496,965.94	750,545.71	26,863.03	728,803.89	1,506,212.63	27,598.70
843,461.06	415,904.89	10,819.30	411,979.08	838,703.27	25,769.61
1,486,274.63	848,921.97	57,363.26	578,557.23	1,484,842.46	12,737.20
377,505.66	273,662.67	654.84	108,481.99	382,799.50	141.10
748,362.15	460,016.22	5,165.04	272,621.46	737,802.72	17,730.88
1,255,350.38	1,013,754.74	1,920.43	226,798.89	1,242,474.06	44,504.07
680,332.30	560,670.73	1,998.46	141,975.00	704,644.19	46,694.15
82,325.57	9,752.60	411.21	69,662.60	79,826.41	9,379.50
547,200.12	344,854.51	5,349.29	201,048.47	551,252.27	18,988.73
314,888.31	160,977.50	7,289.77	146,711.03	314,978.30	21,136.50
216,516.00	56,401.89	3,262.22	155,347.70	215,011.81	2,954.06
138,182.36	122,594.62	1,990.74	13,597.00	138,182.36	607.77
618,641.04	255,804.58	8,863.31	359,309.00	623,976.89	39,845.93
1,159,716.40	516,963.40	14,017.77	664,417.57	1,195,398.74	88,255.00
271,171.76	132,494.53	3,176.95	143,136.96	278,808.44	1,814.52
1,916,063.08	1,537,867.62	428,888.68	.00	1,966,756.30	6,840.04
$ 191,448,152.65	$ 139,365,490.42	$ 22,011,987.52	$ 27,650,099.63	$ 189,027,577.57	$ 14,090,803.07

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1983

	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 3,745,710.54	$ .00
Unreserved	1,654,339.15	3,355,348.88
Georgia State University		
Reserved	1,236,222.34	.00
Unreserved	2,270,959.54	2,561,778.65
Medical College of Georgia		
Reserved	780,739.34	.00
Unreserved	.00	388,999.45
University of Georgia		
Reserved	5,768,416.80	.00
Unreserved	3,611,615.73	8,528,783.46
SENIOR COLLEGES		
Albany State College		
Reserved	137,535.50	.00
Unreserved	(-) 347,184.31	(-) 200,736.77
Armstrong State College		
Reserved	311,758.05	.00
Unreserved	153,732.10	430,355.81
Augusta College		
Reserved	278,706.27	.00
Unreserved	.00	99,269.49
Columbus College		
Reserved	566,912.49	.00
Unreserved	273,309.02	690,599.49
Fort Valley State College		
Reserved	17,314.00	.00
Unreserved	(-) 581,530.68	56,237.84
Georgia College		
Reserved	705,246.34	.00
Unreserved	.00	522,141.33
Georgia Southern College		
Reserved	1,351,465.69	.00
Unreserved	363,058.89	400,105.60
Georgia Southwestern College		
Reserved	67,355.00	.00
Unreserved	(-) 44,961.19	29,931.74
Kennesaw College		
Reserved	371,835.78	.00
Unreserved	144,093.54	393,582.33
North Georgia College		
Reserved	784,024.12	.00
Unreserved	309,678.23	740,220.79
Savannah State College		
Reserved	33,376.00	.00
Unreserved	(-) 89,171.24	178,510.32
Southern Technical Institute		
Reserved	433,916.63	.00
Unreserved	78,629.92	219,121.46
Valdosta State College		
Reserved	986,680.69	.00
Unreserved	174,665.63	910,619.03
West Georgia College .		
Reserved	1,246,591.58	.00
Unreserved	1,105,531.78	2,299,577.91
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	481,945.48	.00
Unreserved	.00	80,663.85
Albany Junior College		
Reserved	230,567.97	.00
Unreserved	.00	174,050.23
Atlanta Junior College		
Reserved	.00	.00
Unreserved	.00	.00
Bainbridge Junior College		
Reserved	44,071.51	.00
Unreserved	.00	25,091.90

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1983

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1983
$ 1,478,700.93	$(-) 1,441,646.37	$ 3,782,765.10
(-) 1,581,743.89	(-) 1,654,339.15	1,773,604.99
256,656.57	(-) 583,019.30	909,859.61
(-) 258,488.20	(-) 2,270,959.54	2,303,290.45
387,968.18	(-) 403,185.59	765,521.93
(-) 388,999.45	.00	.00
3,411,678.77	(-) 2,847,993.89	6,332,101.68
(-) 3,285,629.83	(-) 3,611,615.73	5,243,153.63
(-) 18,551.04	.00	118,984.46
26,129.52	.00	(-) 521,791.56
218,097.79	(-) 206,108.05	323,747.79
(-) 209,773.21	(-) 153,732.10	220,582.60
99,229.49	(-) 88,006.27	289,929.49
(-) 99,269.49	.00	.00
315,267.85	(-) 320,159.30	562,021.04
(-) 315,089.38	(-) 273,309.02	375,510.11
(-) 13,434.00	.00	3,880.00
.00	.00	(-) 525,292.84
515,482.30	(-) 420,434.20	800,294.44
(-) 522,141.33	.00	.00
445,575.17	(-) 567,621.48	1,229,419.38
(-) 400,105.60	(-) 363,058.89	.00
(-) 1,847.13	.00	65,507.87
221.86	.00	(-) 14,807.59
288,012.33	(-) 222,645.27	437,202.84
(-) 288,208.05	(-) 144,093.54	105,374.28
365,037.29	(-) 427,256.08	721,805.33
(-) 363,141.67	(-) 309,678.23	377,079.12
105,175.72	.00	138,551.72
(-) 89,339.08	.00	.00
214,856.23	(-) 227,645.40	421,127.46
(-) 160,037.54	(-) 78,629.92	59,083.92
340,519.18	(-) 283,688.22	1,043,511.65
(-) 413,858.45	(-) 174,665.63	496,760.58
999,203.01	(-) 716,795.40	1,528,999.19
(-) 955,694.26	(-) 1,105,531.78	1,343,883.65
94,672.93	(-) 107,671.23	468,947.18
(-) 80,663.85	.00	.00
174,239.98	(-) 152,161.81	252,646.14
(-) 174,050.23	.00	.00
.00	.00	.00
.00	.00	.00
25,091.90	(-) 14,986.38	54,177.03
(-) 25,091.90	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1983

	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ 181,562.76	$ .00
Unreserved	11,602.11	161,361.86
Clayton Junior College		
Reserved	250,413.14	.00
Unreserved	.00	278,683.34
Dalton Junior College		
Reserved	225,654.80	.00
Unreserved	.00	117,393.74
Emanuel County Junior College		
Reserved	33,428.38	.00
Unreserved	40,613.19	49,868.07
Floyd Junior College		
Reserved	138,978.22	.00
Unreserved	.00	128,769.11
Gainesville Junior College		
Reserved	197,359.50	.00
Unreserved	48,316.29	231,693.81
Gordon Junior College		
Reserved	75,993.13	.00
Unreserved	.00	50,519.69
Macon Junior College		
Reserved	201,776.25	.00
Unreserved	79,349.33	253,189.29
Middle Georgia College		
Reserved	228,530.77	.00
Unreserved	.00	(-) 11,863.96
South Georgia College		
Reserved	113,260.66	.00
Unreserved	(-) 83,503.83	136,349.12
Waycross Junior College		
Reserved	27,660.87	.00
Unreserved	5,881.03	26,519.93
OTHER		
Skidaway Institute of Oceanography		
Reserved	2,707.85	.00
Unreserved	1,158.30	1,947.95
	$ 30,437,900.98	$ 23,308,684.74
SUMMARY		
Reserved	$ 21,257,718.45	$ .00
Unreserved	9,180,182.53	23,308,684.74
	$ 30,437,900.98	$ 23,308,684.74

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1983

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1983
$ 140,092.24	$(-) 120,046.74	$ 201,608.26
(-) 140,092.24	(-) 11,602.11	21,269.62
254,713.98	(-) 184,460.02	320,667.10
(-) 254,538.08	.00	24,145.26
117,393.74	(-) 109,654.80	233,393.74
(-) 117,393.74	.00	.00
13,932.74	(-) 11,028.38	36,332.74
(-) 13,932.74	(-) 40,613.19	35,935.33
128,956.71	(-) 97,208.71	170,726.22
(-) 128,769.11	.00	.00
167,772.83	(-) 147,359.50	217,772.83
(-) 167,782.79	(-) 48,316.29	63,911.02
53,308.12	(-) 38,507.08	90,794.17
(-) 49,466.79	.00	1,052.90
146,367.22	(-) 127,136.45	221,007.02
(-) 146,367.22	(-) 79,349.33	106,822.07
60,028.41	(-) 19,838.85	268,720.33
(-) 26,177.14	.00	(-) 38,041.10
54,170.68	.00	167,431.34
(-) 45,435.46	.00	7,409.83
17,972.21	(-) 14,101.41	31,531.67
(-) 17,972.21	(-) 5,881.03	8,547.72
530.12	(-) 2,347.85	890.12
(-) 530.12	(-) 1,158.30	1,417.83
$ 163,440.78	$(-) 20,229,247.81	$ 33,680,778.69
$ 10,856,872.45	$(-) 9,902,714.03	$ 22,211,876.87
(-) 10,693,431.67	(-) 10,326,533.78	11,468,901.82
$ 163,440.78	$(-) 20,229,247.81	$ 33,680,778.69

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1983

	RESERVED BALANCES JULY 1, 1982	ADDITIONS		
		GIFTS FOR LOAN	INTEREST INCOME	PRIOR YEAR'S ADJUSTMENTS
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 5,065,880.76	$ 2.949.34	$ 100,710.03	$ .00
Georgia State University	1,949,764.57	242,564.92	21,797.32	.00
Medical College of Georgia	4,970,038.26	267,719.41	77,083.96	.00
University of Georgia	10,124,373.20	(-) 124,781.06	502,017.92	3,706.02
SENIOR COLLEGES				
Albany State College	713,690.51	2,548.00	5,914.17	.00
Armstrong State College	147,704.77	.00	3,532.05	.00
Augusta College	478,765.01	39,439.54	11,502.42	9,514.65
Columbus College	462,401.89	25,197.58	15,198.25	.00
Fort Valley State College	934,428.67	85,132.00	9,528.53	12,727.00
Georgia College	833,241.08	(-) 3,521.00	46,414.16	.00
Georgia Southern College	2,712,990.73	1,347.36	38,107.20	37,965.00
Georgia Southwestern College	447,167.17	27,282.39	6,450.84	.00
Kennesaw College	94,737.97	(-) 8,933.00	860.66	.00
North Georgia College	886,506.66	(-) 8,370.28	21,680.03	.00
Savannah State College	1,168,476.62	10,802.91	23,547.13	156.00
Southern Technical Institute	135,755.95	106,180.08	7,258.78	.00
Valdosta State College	1,756,797.93	157,227.75	38,408.18	.00
West Georgia College	2,046,307.27	124,698.92	44,110.03	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	539,856.75	16,715.08	5,450.47	.00
Albany Junior College	187,720.10	.00	6,219.64	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	7,521.21	375.00	177.30	.00
Brunswick Junior College	74,567.03	.00	3,357.01	.00
Clayton Junior College	146,320.17	808.35	4,694.39	.00
Dalton Junior College	1,581.37	.00	10.00	.00
Emanuel County Junior College	1,100.00	.00	.00	.00
Floyd Junior College	29,908.79	5,500.00	712.96	128.00
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	76,730.95	650.81	466.53	33.00
Macon Junior College	104,317.15	(-) 45,114.00	1,860.66	.00
Middle Georgia College	294,593.18	(-) 26,748.00	1,839.67	.00
South Georgia College	1,129,090.60	106,080.31	8,033.17	195,147.98
Waycross Junior College	1,205.53	1,000.00	142.00	.00
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 37,523,541.85	$ 1,006,752.41	$ 1,007,085.46	$ 259,377.65

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1983

	DEDUCTIONS			
TOTAL	EXPENSE	LOAN CHARGE OFFS	TOTAL	RESERVED BALANCES JUNE 30, 1983
$ 103,659.37	$ 952.64	$ 5,313.30	$ 6,265.94	$ 5,163,274.19
264,362.24	25,277.92	25,970.09	51,248.01	2,162,878.80
344,803.37	23,902.35	48,746.00	72,648.35	5,242,193.28
380,942.88	70,453.54	56,456.81	126,910.35	10,378,405.73
8,462.17	8,883.84	57,722.36	66,606.20	655,546.48
3,532.05	1,755.77	6,478.27	8,234.04	143,002.78
60,456.61	5,929.22	3,739.91	9,669.13	529,552.49
40,395.83	272.33	3,269.31	3,541.64	499,256.08
107,387.53	20,550.26	11,705.14	32,255.40	1,009,560.80
42,893.16	10,182.10	13,546.92	23,729.02	852,405.22
77,419.56	17,262.08	44,940.33	62,202.41	2,728,207.88
33,733.23	3,016.97	8,824.96	11,841.93	469,058.47
(-) 8,072.34	1,215.79	100.00	1,315.79	85,349.84
13,309.75	22,746.66	4,326.92	27,073.58	872,742.83
34,506.04	14,552.33	23,266.85	37,819.18	1,165,163.48
113,438.86	.00	.00	.00	249,194.81
195,635.93	24,809.43	158,885.14	183,694.57	1,768,739.29
168,808.95	16,473.98	18,528.38	35,002.36	2,180,113.86
22,165.55	1,142.14	22,349.16	23,491.30	538,531.00
6,219.64	4,993.02	6,029.86	11,022.88	182,916.86
.00	.00	.00	.00	.00
552.30	.00	83.00	83.00	7,990.51
3,357.01	643.55	2,716.94	3,360.49	74,563.55
5,502.74	2,678.69	3,941.35	6,620.04	145,202.87
10.00	856.00	.00	856.00	735.37
.00	.00	3.00	3.00	1,097.00
6,340.96	7.50	431.93	439.43	35,810.32
.00	.00	.00	.00	.00
1,150.34	602.15	1,702.44	2,304.59	75,576.70
(-) 43,253.34	3,170.58	1,977.77	5,148.35	55,915.46
(-) 24,908.33	3,298.45	29,405.80	32,704.25	236,980.60
309,261.46	33,638.30	63,296.68	96,934.98	1,341,417.08
1,142.00	.00	.00	.00	2,347.53
.00	.00	.00	.00	.00
$ 2,273,215.52	$ 319,267.59	$ 623,758.62	$ 943,026.21	$ 38,853,731.16

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

YEAR ENDED JUNE 30, 1983

	RESERVED BALANCES JULY 1, 1982	ADDITIONS		
		INCOME		
		FOR OBJECT OF TRUST	FOR PRINCIPAL	GIFTS FOR PRINCIPAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 12,254,030.98	$ 2,258,418.74	$ 105,644.85	$ 66,895.37
Georgia State University	54,064.22	4,833.76	.00	.00
Medical College of Georgia	2,466,912.52	239,114.02	.00	.00
University of Georgia	11,678,012.98	1,062,782.88	502,223.07	98,023.60
SENIOR COLLEGES				
Albany State College	.00	.00	.00	.00
Armstrong State College	44,115.74	5,842.77	.00	7,655.00
Augusta College	103,044.88	7,872.58	.00	1,000.00
Columbus College	327,908.12	34,615.29	1,302.52	81,697.31
Fort Valley State College	86,392.46	15,340.26	.00	.00
Georgia College	1,461,588.79	140,352.20	.00	29,336.23
Georgia Southern College	51,500.00	6,596.11	.00	.00
Georgia Southwestern College	467,546.65	52,152.14	.00	.00
Kennesaw College	313,565.07	42,554.58	.00	11,746.75
North Georgia College	788,789.87	87,542.33	.00	.00
Savannah State College	13,514.38	1,716.90	.00	500.00
Southern Technical Institute	19,666.33	12,913.34	.00	.00
Valdosta State College	571,824.25	53,561.71	.00	62,094.61
West Georgia College	.00	.00	.00	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	60,264.06	5,658.52	.00	4,148.40
Clayton Junior College	120,850.13	14,348.09	.00	.00
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,044.32	1,127.67	.00	.00
Floyd Junior College	24,815.28	2,418.12	.00	424.04
Gainesville Junior College	5,290.57	220.27	.00	200.00
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	2,828.47	313.57	.00	4,000.00
South Georgia College	159,901.05	19,056.44	.00	.00
Waycross Junior College	2,535.12	253.78	.00	20,851.00
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 31,086,006.24	$ 4,069,606.07	$ 609,170.44	$ 388,572.31

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

YEAR ENDED JUNE 30, 1983

	DEDUCTIONS		RESERVED BALANCES JUNE 30, 1983
TOTAL	FOR OBJECT OF TRUST	TOTAL	
$ 2,430,958.96	$ 2,134,099.63	$ 2,134,099.63	$ 12,550,890.31
4,833.76	5,327.31	5,327.31	53,570.67
239,114.02	207,967.34	207,967.34	2,498,059.20
1,663,029.55	762,641.89	762,641.89	12,578,400.64
.00	.00	.00	.00
13,497.77	6,027.51	6,027.51	51,586.00
8,872.58	6,601.13	6,601.13	105,316.33
117,615.12	28,099.49	28,099.49	417,423.75
15,340.26	16,950.26	16,950.26	84,782.46
169,688.43	59,408.30	59,408.30	1,571,868.92
6,596.11	6,596.11	6,596.11	51,500.00
52,152.14	39,564.35	39,564.35	480,134.44
54,301.33	36,508.64	36,508.64	331,357.76
87,542.33	11,210.44	11,210.44	865,121.76
2,216.90	65.18	65.18	15,666.10
12,913.34	19,832.26	19,832.26	12,747.41
115,656.32	27,839.63	27,839.63	659,640.94
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
9,806.92	4,650.00	4,650.00	65,420.98
14,348.09	13,609.25	13,609.25	121,588.97
.00	.00	.00	.00
1,127.67	748.56	748.56	7,423.43
2,842.16	4,025.00	4,025.00	23,632.44
420.27	.00	.00	5,710.84
.00	.00	.00	.00
.00	.00	.00	.00
4,313.57	100.00	100.00	7,042.04
19,056.44	21,850.56	21,850.56	157,106.93
21,104.78	.00	.00	23,639.90
.00	.00	.00	.00
$ 5,067,348.32	$ 3,413,722.84	$ 3,413,722.84	$ 32,739,632.22

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1983

	BALANCES JULY 1, 1982		EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS			
Georgia Institute of Technology			
Reserved	$ .00	$	.00
Unreserved (Surplus)	36.60	(-)	1,243.20
Georgia State University			
Reserved	50,220.15		.00
Unreserved (Surplus)	225.00		97,278.37
Medical College of Georgia			
Reserved	.00		.00
Unreserved (Surplus)	1,556.31	(-)	48,654.89
University of Georgia			
Reserved	.00		.00
Unreserved (Surplus)	12,288.39		32.26
SENIOR COLLEGES			
Albany State College			
Reserved	8,883.31		.00
Unreserved (Surplus)	5,350.13	(-)	608.32
Armstrong State College			
Reserved	.00		.00
Unreserved (Surplus)	.00		.00
Augusta College			
Reserved	294.55		.00
Unreserved (Surplus)	126.50		969.76
Columbus College			
Reserved	.00		.00
Unreserved (Surplus)	5.44		39.66
Fort Valley State College			
Reserved	.00		.00
Unreserved (Surplus)	16,996.43	(-)	16,012.27
Georgia College			
Reserved	.00		.00
Unreserved (Surplus)	20,867.41	(-)	4,226.77
Georgia Southern College			
Reserved	171,095.00		.00
Unreserved (Surplus)	.00		15.97
Georgia Southwestern College			
Reserved	.00		.00
Unreserved (Surplus)	6,214.72		1,222.94
Kennesaw College			
Reserved	5,779.54		.00
Unreserved (Surplus)	.00		5,779.54
North Georgia College			
Reserved	.00		.00
Unreserved (Surplus)	955.99		.00
Savannah State College			
Reserved	.00		.00
Unreserved (Surplus)	6,755.30	(-)	3,010.94
Southern Technical Institute			
Reserved	.00		.00
Unreserved (Surplus)	349.68		226.58
Valdosta State College			
Reserved	47,503.00		.00
Unreserved (Surplus)	1,843.77		.00
West Georgia College			
Reserved	.00		.00
Unreserved (Surplus)	9,752.52		.00
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College			
Reserved	.00		.00
Unreserved (Surplus)	325.70		24.50
Albany Junior College			
Reserved	.00		.00
Unreserved (Surplus)	1,539.44		9.91
Atlanta Junior College			
Reserved	.00		.00
Unreserved (Surplus)	4,706.65		.00
Bainbridge Junior College			
Reserved	.00		.00
Unreserved (Surplus)	688.85		642.71

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1983

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1983
$ .00	$ .00	$ .00
1,243.20	(-) 36.60	.00
47,058.22	.00	97,278.37
(-) 97,278.37	(-) 225.00	.00
.00	.00	.00
49,904.76	(-) 1,556.31	1,249.87
.00	.00	.00
18,013.76	(-) 12,288.39	18,046.02
(-) 290.69	.00	8,592.62
64,521.70	(-) 5,350.13	63,913.38
.00	.00	.00
.00	.00	.00
.00	.00	294.55
(-) 269.03	(-) 126.50	700.73
.00	.00	.00
4.18	(-) 5.44	43.84
.00	.00	.00
1,958.30	(-) 16,996.43	(-) 14,053.97
.00	.00	.00
3,042.20	(-) 20,867.41	(-) 1,184.57
(-) 171,095.00	.00	.00
81.42	.00	97.39
.00	.00	.00
668.26	(-) 6,214.72	1,891.20
.00	.00	5,779.54
(-) 5,779.54	.00	.00
148.65	.00	148.65
6,272.25	(-) 955.99	6,272.25
.00	.00	.00
1,501.46	(-) 6,755.30	(-) 1,509.48
.00	.00	.00
469.67	(-) 349.68	696.25
(-) 47,503.00	.00	.00
.00	(-) 1,843.77	.00
.00	.00	.00
.00	(-) 9,752.52	.00
.00	.00	.00
.00	(-) 325.70	24.50
.00	.00	.00
66.60	(-) 1,539.44	76.51
.00	.00	.00
.00	(-) 4,706.65	.00
.00	.00	.00
.00	(-) 688.85	642.71

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1983

	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ .00	$ .00
Unreserved (Surplus)	32.07	3.12
Clayton Junior College		
Reserved	1,250.01	.00
Unreserved (Surplus)	4,371.82	1,278.58
Dalton Junior College		
Reserved	.00	.00
Unreserved (Surplus)	2,986.00	70.36
Emanuel County Junior College		
Reserved	74,871.18	.00
Unreserved (Surplus)	12.00	53,012.75
Floyd Junior College		
Reserved	78,166.44	.00
Unreserved (Surplus)	945.00	87,867.29
Gainesville Junior College		
Reserved	.00	.00
Unreserved (Surplus)	13.89	.00
Gordon Junior College		
Reserved	.00	.00
Unreserved (Surplus)	3,716.06	(-) 693.18
Macon Junior College		
Reserved	108,405.94	.00
Unreserved (Surplus)	2,831.04	124,223.23
Middle Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	1,031.20	1,293.26
South Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	95.72	43.65
Waycross Junior College		
Reserved	.00	.00
Unreserved (Surplus)	71.00	.00
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	.00	40.78
	$ 653,159.75	$ 299,625.65

SUMMARY

	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Reserved	$ 546,469.12	$ .00
Unreserved (Surplus due to Board of Regents)	106,690.63	299,625.65
	$ 653,159.75	$ 299,625.65

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1983

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1983
$ .00	$ .00	$ .00
34.23	(-) 32.07	37.35
.00	.00	1,250.01
7,171.83	(-) 4,371.82	8,450.41
.00	.00	.00
.00	(-) 2,986.00	70.36
(-) 21,858.43	.00	53,012.75
(-) 53,012.75	(-) 12.00	.00
9,700.85	.00	87,867.29
(-) 87,867.29	(-) 945.00	.00
.00	.00	.00
.00	(-) 13.89	.00
.00	.00	.00
.00	(-) 3,716.06	(-) 693.18
15,817.29	.00	124,223.23
(-) 124,223.23	(-) 2,831.04	.00
.00	.00	.00
.00	(-) 1,031.20	1,293.26
.00	.00	.00
.00	(-) 95.72	43.65
.00	.00	.00
.00	(-) 71.00	.00
.00	.00	.00
.00	.00	40.78
$(-) 381,498.50	$(-) 106,690.63	$ 464,596.27
$(-) 168,022.11	$ .00	$ 378,447.01
(-) 213,476.39	(-) 106,690.63	86,149.26
$(-) 381,498.50	$(-) 106,690.63	$ 464,596.27

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
EXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1983

	BALANCES JULY 1, 1982	LAND	BUILDINGS
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ .00	$ 815,275.09	$ 9,161,739.54
Georgia State University	.00	(-) 42,598.40	2,191,636.99
Medical College of Georgia	.00	240,088.05	1,429,169.87
University of Georgia	.00	111,169.53	2,497,887.14
SENIOR COLLEGES			
Albany State College	.00	.00	(-) 8,620.80
Armstrong State College	.00	.00	120,011.32
Augusta College	.00	753.00	112,639.80
Columbus College	.00	.00	176,649.30
Fort Valley State College	.00	.00	784,866.86
Georgia College	.00	.00	62,043.00
Georgia Southern College	.00	.00	1,874,982.60
Georgia Southwestern College	.00	.00	(-) 42,452.82
Kennesaw College	.00	.00	(-) 140,225.17
North Georgia College	.00	1,898.82	146,871.49
Savannah State College	.00	.00	131,416.18
Southern Technical Institute	.00	10,871.39	161,973.07
Valdosta State College	.00	59,464.12	163,537.14
West Georgia College	.00	.00	392,840.19
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	.00	.00	57,094.49
Albany Junior College	.00	.00	43,224.25
Atlanta Junior College	.00	.00	.00
Bainbridge Junior College	.00	.00	70,613.34
Brunswick Junior College	.00	.00	361,696.77
Clayton Junior College	.00	.00	(-) 27,150.17
Dalton Junior College	.00	.00	.00
Emanuel County Junior College	.00	.00	.00
Floyd Junior College	.00	.00	9,566.06
Gainesville Junior College	.00	.00	.00
Gordon Junior College	.00	.00	96,507.62
Macon Junior College	.00	.00	.00
Middle Georgia College	.00	.00	6,239.93
South Georgia College	.00	.00	800,697.91
Waycross Junior College	.00	.00	463,583.20
OTHER			
Skidaway Institute of Oceanography	.00	.00	24,997.23
	$ .00	$ 1,196,921.60	$ 21,124,036.33

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
EXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1983

ADDITIONS (NET)				DEDUCTIONS	
IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTAL	TRANSFERS TO INVESTMENT IN GENERAL FIXED ASSETS	BALANCES JUNE 30, 1983
$ 864,510.75	$ 10,603,525.82	$(-) 8,166,433.17	$ 13,278,618.03	$ 13,278,618.03	$ .00
571,384.26	3,038,517.89	.00	5,758,940.74	5,758,940.74	.00
17,961.35	3,321,243.83	(-) 14,990.79	4,993,472.31	4,993,472.31	.00
171,649.30	14,184,519.03	.00	16,965,225.00	16,965,225.00	.00
(-) 12,189.21	241,196.12	.00	220,386.11	220,386.11	.00
10,790.00	211,456.05	.00	342,257.37	342,257.37	.00
16,866.00	461,030.07	.00	591,288.87	591,288.87	.00
5,593.84	573,264.95	.00	755,508.09	755,508.09	.00
10,035.70	630,600.55	.00	1,425,503.11	1,425,503.11	.00
7,250.00	447,283.31	(-) 45,376.52	471,199.79	471,199.79	.00
.00	1,041,592.96	.00	2,916,575.56	2,916,575.56	.00
26,083.00	363,777.87	.00	347,408.05	347,408.05	.00
114,685.63	172,927.97	.00	147,388.43	147,388.43	.00
242,891.93	490,562.89	.00	882,225.13	882,225.13	.00
(-) 455.17	732,450.24	.00	863,411.25	863,411.25	.00
12,880.00	1,256,724.90	.00	1,442,449.36	1,442,449.36	.00
73,094.14	1,133,897.50	.00	1,429,992.90	1,429,992.90	.00
.00	609,514.24	.00	1,002,354.43	1,002,354.43	.00
8,937.20	274,522.10	.00	340,553.79	340,553.79	.00
.00	252,912.12	.00	296,136.37	296,136.37	.00
.00	165,248.41	.00	165,248.41	165,248.41	.00
4,766.45	60,240.83	(-) 73,987.34	61,633.28	61,633.28	.00
2,923.53	81,955.34	.00	446,575.64	446,575.64	.00
78,251.93	295,078.81	.00	346,180.57	346,180.57	.00
2,342.00	321,142.28	.00	323,484.28	323,484.28	.00
50,908.20	91,351.79	.00	142,259.99	142,259.99	.00
4,835.00	(-) 31,478.49	.00	(-) 17,077.43	(-) 17,077.43	.00
.00	115,643.54	.00	115,643.54	115,643.54	.00
12,974.50	264,749.24	(-) 115,093.82	259,137.54	259,137.54	.00
.00	(-) 261,941.03	.00	(-) 261,941.03	(-) 261,941.03	.00
.00	133,743.53	.00	139,983.46	139,983.46	.00
.00	87,959.87	.00	888,657.78	888,657.78	.00
.00	75,374.87	.00	538,958.07	538,958.07	.00
.00	336,595.13	.00	361,592.36	361,592.36	.00
$ 2,298,970.33	$ 41,777,184.53	$(-) 8,415,881.64	$ 57,981,231.15	$ 57,981,231.15	$ .00

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

YEAR ENDED JUNE 30, 1983

	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1983
GRADUATE INSTITUTIONS					
Georgia Institute of Technology					
Reserved	$ 133,369.78	$ .00	$ 20,496.78	$(-) 29,401.78	$ 124,464.78
Unreserved	79,140.32	188,252.76	(-) 20,029.20	(-) 79,140.32	168,223.56
Georgia State University					
Reserved	268,878.75	.00	3,299.25	.00	272,178.00
Unreserved	458,551.67	650,719.09	(-) 5,100.09	(-) 458,551.67	645,619.00
Medical College of Georgia					
Reserved	12,120.00	.00	1,225.00	.00	13,345.00
Unreserved	29,268.53	44,275.07	.00	(-) 29,268.53	44,275.07
University of Georgia					
Reserved	87,615.00	.00	(-) 1,782.00	.00	85,833.00
Unreserved	510,974.10	528,338.73	.00	(-) 510,974.10	528,338.73
SENIOR COLLEGES					
Albany State College					
Reserved	19,950.00	.00	4,665.00	.00	24,615.00
Unreserved	(-) 32,026.84	(-) 39,304.14	325.60	.00	(-) 71,005.38
Armstrong State College					
Reserved	33,487.00	.00	1,606.00	.00	35,093.00
Unreserved	29,376.05	37,232.52	2,330.76	(-) 29,376.05	39,563.28
Augusta College					
Reserved	29,000.00	.00	(-) 525.00	.00	28,475.00
Unreserved	1,923.91	45,824.78	(-) 33.11	(-) 1,923.91	45,791.67
Columbus College					
Reserved	57,381.00	.00	(-) 2,887.00	.00	54,494.00
Unreserved	248,245.81	229,954.93	648.53	(-) 248,245.81	230,603.46
Fort Valley State College					
Reserved	.00	.00	.00	.00	.00
Unreserved	(-) 46,297.67	12,042.61	2,144.05	.00	(-) 32,111.01
Georgia College					
Reserved	14,343.00	.00	(-) 1,488.00	.00	12,855.00
Unreserved	75,993.42	22,946.48	349.80	(-) 75,993.42	23,296.28
Georgia Southern College					
Reserved	116,026.53	.00	21,462.31	.00	137,488.84
Unreserved	78,486.78	67,258.89	62.84	(-) 78,486.78	67,321.73
Georgia Southwestern College					
Reserved	34,337.00	.00	1,948.00	.00	36,285.00
Unreserved	86,337.39	117,851.58	.00	(-) 86,337.39	117,851.58
Kennesaw College					
Reserved	32,508.00	.00	14,968.00	.00	47,476.00
Unreserved	17,824.71	44,701.38	.00	(-) 17,824.71	44,701.38
North Georgia College					
Reserved	14,180.00	.00	(-) 376.00	.00	13,804.00
Unreserved	46,146.09	44,200.11	310.14	(-) 46,146.09	44,510.25
Savannah State College					
Reserved	.00	.00	.00	.00	.00
Unreserved	(-) 38,932.57	(-) 50,925.92	1.00	.00	(-) 89,857.49
Southern Technical Institute					
Reserved	837.00	.00	41,423.00	.00	42,260.00
Unreserved	53,256.60	119,872.82	1,009.46	(-) 53,256.60	120,882.28
Valdosta State College					
Reserved	81,209.00	.00	23,168.00	.00	104,377.00
Unreserved	142,067.16	38,516.97	2,126.20	(-) 142,067.16	40,643.17
West Georgia College					
Reserved	84,990.00	.00	9,812.00	.00	94,802.00
Unreserved	58,890.63	108,179.58	627.18	(-) 58,890.63	108,806.76
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College					
Reserved	18,676.00	.00	(-) 1,456.00	.00	17,220.00
Unreserved	3,452.84	18,920.73	.00	(-) 3,452.84	18,920.73
Albany Junior College					
Reserved	10,965.00	.00	2,784.00	.00	13,749.00
Unreserved	32,760.60	36,177.21	40.00	(-) 32,760.60	36,217.21
Atlanta Junior College					
Reserved	10,250.00	.00	690.00	.00	10,940.00
Unreserved	8,494.34	19,057.71	686.79	(-) 8,494.34	19,744.50
Bainbridge Junior College					
Reserved	1,640.00	.00	(-) 390.00	.00	1,250.00
Unreserved	4,366.56	4,101.52	40.25	(-) 4,366.56	4,141.77

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

YEAR ENDED JUNE 30, 1983

	BALANCES JULY 1, 1982	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1983
JUNIOR COLLEGES continued					
Brunswick Junior College					
Reserved	$ 13,710.00	$ .00	$(-) 270.00	$ .00	$ 13,440.00
Unreserved	2,829.25	22,127.24	.00	(-) 2,829.25	22,127.24
Clayton Junior College					
Reserved	11,864.00	.00	4,326.00	.00	16,190.00
Unreserved	20,362.54	28,566.26	6.00	(-) 20,362.54	28,572.26
Dalton Junior College					
Reserved	4,460.00	.00	(-) 90.00	.00	4,370.00
Unreserved	34,204.49	24,575.95	.00	(-) 34,204.49	24,575.95
Emanuel County Junior College					
Reserved	1,470.00	.00	(-) 420.00	.00	1,050.00
Unreserved	4,212.03	4,863.74	15.24	(-) 4,212.03	4,878.98
Floyd Junior College					
Reserved	3,860.00	.00	310.00	.00	4,170.00
Unreserved	15,023.88	17,612.99	70.97	(-) 15,023.88	17,683.96
Gainesville Junior College					
Reserved	23,710.23	.00	6,062.97	.00	29,773.20
Unreserved	31,575.50	15,483.92	122.00	(-) 31,575.50	15,605.92
Gordon Junior College					
Reserved	4,000.00	.00	700.00	.00	4,700.00
Unreserved	19,003.68	23,281.20	143.35	(-) 19,003.68	23,424.55
Macon Junior College					
Reserved	.00	.00	.00	.00	.00
Unreserved	13,104.51	6,008.07	16.00	(-) 13,104.51	6,024.07
Middle Georgia College					
Reserved	5,083.00	.00	1,442.00	.00	6,525.00
Unreserved	5,795.96	10,544.73	2,075.99	(-) 5,795.96	12,620.72
South Georgia College					
Reserved	8,862.50	.00	(-) 973.00	.00	7,889.50
Unreserved	52,296.15	47,739.81	97.95	(-) 52,236.15	47,837.76
Waycross Junior College					
Reserved	1,470.00	.00	636.48	.00	2,106.48
Unreserved	1,502.05	2,775.86	6.00	(-) 1,502.05	2,781.86
OTHER					
Skidaway Institute of Oceanography					
Reserved	.00	.00	.00	.00	.00
Unreserved	.00	.00	.00	.00	.00
	$ 3,188,463.26	$ 2,491,775.18	$ 138,461.49	$(-)2,194,869.33	$ 3,623,830.60
SUMMARY					
Reserved	$ 1,140,252.79	$ .00	$ 150,367.79	$(-) 29,401.78	$ 1,261,218.80
Unreserved	2,048,210.47	2,491,775.18	(-) 11,906.30	(-)2,165,467.55	2,362,611.80
	$ 3,188,463.26	$ 2,491,775.18	$ 138,461.49	$(-)2,194,869.33	$ 3,623,830.60

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

YEAR ENDED JUNE 30, 1983

	RESERVED BALANCES JULY 1, 1982	RECEIPTS	DISBURSEMENTS	RESERVED BALANCES JUNE 30, 1983
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 2,760,394.54	$ 35,861,601.09	$ 38,150,097.18	$ 471,898.45
Georgia State University	1,573,025.71	32,666,060.67	33,285,473.52	953,612.86
Medical College of Georgia	3,796,904.84	51,292,083.37	54,516,303.50	572,684.71
University of Georgia	6,313,565.36	98,369,938.46	103,602,122.55	1,081,381.27
SENIOR COLLEGES				
Albany State College	15,007.27	3,971,394.87	3,978,334.62	8,067.52
Armstrong State College	141,185.06	2,961,107.27	2,978,228.05	124,064.28
Augusta College	233,971.38	4,478,305.41	4,534,761.63	177,515.16
Columbus College	55,431.14	3,934,982.40	3,967,242.48	23,171.06
Fort Valley State College	185,839.53	9,245,752.55	9,331,669.29	99,922.79
Georgia College	115,524.83	3,367,831.86	3,435,870.93	47,485.76
Georgia Southern College	474,077.84	10,144,746.45	10,484,218.61	134,605.68
Georgia Southwestern College	193,206.56	3,313,935.51	3,389,216.40	117,925.67
Kennesaw College	14,710.37	3,408,348.39	3,415,803.99	7,254.77
North Georgia College	216,406.81	2,963,191.51	3,013,507.68	166,090.64
Savannah State College	73,964.96	3,324,295.36	3,328,439.81	69,820.51
Southern Technical Institute	36,386.32	2,462,130.17	2,474,968.70	23,547.79
Valdosta State College	258,540.26	6,771,493.63	6,924,764.66	105,269.23
West Georgia College	126,039.07	8,025,618.93	8,053,672.79	97,985.21
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	102,830.72	5,813,400.15	5,827,235.65	88,995.22
Albany Junior College	102,916.90	1,486,939.26	1,552,671.84	37,184.32
Atlanta Junior College	21,400.54	2,454,647.10	2,446,056.87	29,990.77
Bainbridge Junior College	6,571.35	679,438.70	682,010.58	3,999.47
Brunswick Junior College	13,535.62	1,489,629.56	1,496,154.61	7,010.57
Clayton Junior College	26,831.85	2,294,878.95	2,307,092.54	14,618.26
Dalton Junior College	79,976.35	1,260,938.10	1,324,228.77	16,685.68
Emanuel County Junior College	13,103.44	462,798.66	468,055.82	7,846.28
Floyd Junior College	30,281.40	1,179,052.01	1,187,092.52	22,240.89
Gainesville Junior College	23,032.50	1,174,266.76	1,172,313.80	24,985.46
Gordon Junior College	33,686.64	968,722.60	994,552.85	7,856.39
Macon Junior College	40,753.91	2,103,630.21	2,111,737.37	32,646.75
Middle Georgia College	59,367.23	2,007,612.66	2,031,868.07	35,111.82
South Georgia College	74,675.42	2,976,062.47	2,977,998.76	72,739.13
Waycross Junior College	18,219.09	780,632.18	793,739.53	5,111.74
OTHER				
Skidaway Institute of Oceanography	.00	492,016.75	492,016.75	.00
	$ 17,231,364.81	$ 314,187,484.02	$ 326,729,522.72	$ 4,689,326.11

The accompanying notes are an integral part of these financial statements.

STATEMENT OF
FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1983

	FUNDS AVAILABLE					PERSONAL
		OTHER REVENUES RETAINED				
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	$ 37,779,000.00	$ 25,484,706.27	$ 21,387,552.65	$ .00	$ 84,651,258.92	$ 47,316,286.48
Georgia State University	53,777,854.00	17,616,434.86	7,015,024.65	.00	78,409,313.51	57,464,731.53
Medical College of Georgia	37,875,540.00	7,059,984.74	15,261,488.26	.00	60,197,013.00	36,113,841.21
University of Georgia	101,381,414.00	37,435,468.79	33,511,395.59	.00	172,328,278.38	108,766,525.99
SENIOR COLLEGES						
Albany State College	6,601,439.00	1,659,358.56	3,191,206.64	.00	11,452,004.20	6,991,009.01
Armstrong State College	6,041,554.00	2,274,403.40	586,463.97	.00	8,902,421.37	6,514,126.45
Augusta College	6,586,000.00	3,045,284.70	1,024,068.03	.00	10,655,352.73	8,003,258.98
Columbus College	9,202,840.00	3,559,634.39	1,381,234.24	.00	14,143,708.63	10,257,372.82
Fort Valley State College	7,278,850.00	1,515,551.46	5,219,856.14	.00	14,014,257.60	7,046,116.56
Georgia College	6,679,720.00	2,520,610.54	1,049,058.09	.00	10,249,388.63	7,402,552.84
Georgia Southern College	14,491,645.00	6,054,044.11	3,673,240.36	.00	24,218,929.47	17,130,599.12
Georgia Southwestern College	5,835,854.00	1,731,024.28	1,150,833.81	.00	8,717,712.09	6,026,310.72
Kennesaw College	6,072,960.00	3,015,919.93	367,371.22	.00	9,456,251.15	7,167,752.48
North Georgia College	4,696,900.00	1,570,117.50	636,248.95	.00	6,903,266.45	4,911,303.70
Savannah State College	7,219,402.00	1,884,529.66	3,603,402.56	.00	12,707,334.22	7,092,222.90
Southern Technical Institute	5,209,182.00	2,529,189.78	829,761.08	.00	8,568,132.86	6,024,723.77
Valdosta State College	9,757,500.00	4,709,919.10	2,765,963.41	.00	17,233,382.51	11,105,100.81
West Georgia College	12,186,834.00	4,276,817.41	1,713,150.65	.00	18,176,802.06	13,666,614.68
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	4,510,712.00	1,575,199.00	1,479,349.60	.00	7,565,260.60	4,814,672.42
Albany Junior College	3,224,668.00	1,050,897.34	827,883.97	.00	5,103,449.31	3,495,069.40
Atlanta Junior College	2,506,450.00	1,040,615.91	1,427,479.20	.00	4,974,545.11	2,630,145.63
Bainbridge Junior College	1,616,000.00	314,145.53	382,144.66	.00	2,312,290.19	1,582,688.70
Brunswick Junior College	2,371,060.00	749,163.53	732,637.68	.00	3,852,861.21	2,572,749.94
Clayton Junior College	3,954,002.00	1,771,641.88	1,240,553.63	.00	6,966,197.51	4,501,213.98
Dalton Junior College	2,609,070.00	927,995.21	702,645.73	.00	4,239,710.94	2,561,393.46
Emanuel County Junior College	1,186,800.00	204,934.24	79,415.20	.00	1,471,149.44	1,059,900.37
Floyd Junior College	2,586,750.00	800,020.38	545,902.98	.00	3,932,673.36	2,787,765.66
Gainesville Junior College	2,377,600.00	953,280.36	307,688.53	.00	3,638,568.89	2,678,626.96
Gordon Junior College	2,086,450.00	629,301.64	211,749.59	.00	2,927,501.23	1,967,532.36
Macon Junior College	3,229,900.00	1,429,950.37	136,191.62	.00	4,796,041.99	3,846,575.95
Middle Georgia College	3,491,509.00	763,655.57	615,113.58	.00	4,870,278.15	3,488,394.61
South Georgia College	2,738,469.00	869,598.94	1,181,380.97	.00	4,789,448.91	2,697,137.91
Waycross Junior College	1,174,400.00	254,412.54	275,371.92	.00	1,704,184.46	1,115,323.15
OTHER						
Skidaway Institute of Oceanography	.00	.00	.00	.00	.00	.00
	$378,338,328.00	$141,277,811.92	$114,512,829.16	$ .00	$634,128,969.08	$410,799,640.55

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1983

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 12,287,376.14	$ 16,084,079.96	$ 9,100,176.51	$ .00	$ 84,787,919.09	$(-) 136,660.17	$ 84,651,258.92
3,555,496.99	13,918,721.67	3,459,527.66	.00	78,398,477.85	10,835.66	78,409,313.51
11,299,773.33	8,075,975.08	3,961,714.93	757,422.21	60,208,726.76	(-) 11,713.76	60,197,013.00
16,728,777.84	29,770,708.18	16,782,617.75	236,526.74	172,285,156.50	43,121.88	172,328,278.38
1,050,621.83	1,293,712.91	2,140,584.81	.00	11,475,928.56	(-) 23,924.36	11,452,004.20
76,994.21	1,773,575.08	509,469.76	.00	8,874,165.50	28,255.87	8,902,421.37
170,507.87	1,627,754.87	853,560.16	.00	10,655,081.88	270.85	10,655,352.73
247,068.19	2,504,904.19	1,134,166.05	.00	14,143,511.25	197.38	14,143,708.63
2,326,160.59	1,727,690.37	2,893,695.55	.00	13,993,663.07	20,594.53	14,014,257.60
206,925.55	1,797,964.06	842,132.54	.00	10,249,574.99	(-) 186.36	10,249,388.63
1,041,803.94	3,389,230.20	2,631,436.42	.00	24,193,069.68	25,859.79	24,218,929.47
215,071.32	1,546,122.20	935,762.49	.00	8,723,266.73	(-) 5,554.64	8,717,712.09
82,917.55	1,921,032.49	284,453.67	.00	9,456,156.19	94.96	9,456,251.15
73,806.19	1,354,518.11	562,442.76	.00	6,902,070.76	1,195.69	6,903,266.45
862,818.88	2,011,710.27	2,740,583.68	.00	12,707,335.73	(-) 1.51	12,707,334.22
306,357.45	1,692,817.99	523,403.63	.00	8,547,302.84	20,830.02	8,568,132.86
719,750.47	3,342,599.76	2,046,212.94	.00	17,213,663.98	19,718.53	17,233,382.51
242,841.13	2,768,314.89	1,470,309.52	.00	18,148,080.22	28,721.84	18,176,802.06
342,833.94	1,271,132.97	1,136,515.66	.00	7,565,154.99	105.61	7,565,260.60
205,045.98	780,144.20	622,837.99	.00	5,103,097.57	351.74	5,103,449.31
495,107.48	881,470.28	932,371.72	.00	4,939,095.11	35,450.00	4,974,545.11
189,119.47	344,845.22	193,025.19	.00	2,309,678.58	2,611.61	2,312,290.19
309,586.11	547,362.37	423,051.57	.00	3,852,749.99	111.22	3,852,861.21
411,385.22	1,224,828.83	829,168.41	.00	6,966,596.44	(-) 398.93	6,966,197.51
363,801.12	975,631.68	338,844.61	.00	4,239,670.87	40.07	4,239,710.94
299.00	331,360.18	79,116.20	.00	1,470,675.75	473.69	1,471,149.44
198,181.89	597,834.12	347,721.09	.00	3,931,502.76	1,170.60	3,932,673.36
71,755.94	652,577.33	235,932.59	.00	3,638,892.82	(-) 323.93	3,638,568.89
23,125.10	747,577.22	188,624.49	.00	2,926,859.17	642.06	2,927,501.23
89,066.00	809,643.62	47,125.62	.00	4,792,411.19	3,630.80	4,796,041.99
78,861.60	819,013.14	536,251.98	.00	4,922,521.33	(-) 52,243.18	4,870,278.15
216,512.81	910,206.04	964,868.16	.00	4,788,724.92	723.99	4,789,448.91
46,714.27	313,324.56	228,657.65	.00	1,704,019.63	164.83	1,704,184.46
.00	.00	.00	.00	.00	.00	.00
$ 54,536,465.40	$107,808,384.04	$ 59,976,363.76	$ 993,948.95	$634,114,802.70	$ 14,166.38	$634,128,969.08

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1983

	FUNDS AVAILABLE					
		OTHER REVENUES RETAINED				PERSONAL
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
GRADUATE INSTITUTIONS						
Georgia Institute of Technology						
Engineering Experiment Station	$ 5,017,182.00	$13,424,603.37	$34,687,351.54	$ .00	$ 53,129,136.91	$ 8,689,011.57
Engineering Extension Division	905,186.00	1,408,386.16	95,458.24	.00	2,409,030.40	1,218,249.95
Medical College of Georgia						
Eugene Talmadge Memorial Hospital	22,008,873.00	49,958,858.18	3,090,535.36	2,365,696.48	77,423,963.02	46,127,461.42
Family Practice Residency Program	4,220,046.00	.00	.00	.00	4,220,046.00	109,680.14
Georgia Radiation Therapy Center	373,225.00	742,835.12	.00	.00	1,116,060.12	543,092.28
University of Georgia						
Agricultural Experiment Station	18,947,344.00	6,120,250.00	5,901,904.83	.00	30,969,498.83	18,334,282.94
Cooperative Extension Service	18,541,621.00	5,365,948.65	5,192,915.03	.00	29,100,484.68	20,714,519.91
Marine Institute	514,484.00	50,404.08	283,728.63	.00	848,616.71	347,526.16
Marine Resources Extension Center	689,940.00	138,461.18	5,551.00	.00	833,952.18	570,972.06
Veterinary Medicine Experiment Station	1,715,716.00	600.00	.00	.00	1,716,316.00	890,819.02
Veterinary Medicine Teaching Hospital	335,335.00	1,270,600.35	.00	.00	1,605,935.35	623,470.51
OTHER						
Skidaway Institute of Oceanography	929,667.00	435,663.90	1,537,867.62	.00	2,903,198.52	777,413.34
	$74,198,619.00	$78,916,610.99	$50,795,312.25	$ 2,365,696.48	$206,276,238.72	$98,946,499.30

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1983

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 23,143,210.45	$ 9,358,957.55	$ 11,544,141.09	$ 420,997.17	$ 53,156,317.83	$(-) 27,180.92	$ 53,129,136.91
.00	647,507.74	.00	539,893.69	2,405,651.38	3,379.02	2,409,030.40
2,353,676.88	22,930,399.93	736,858.48	.00	72,148,396.71	5,275,566.31	77,423,963.02
.00	81,943.03	.00	3,857,666.72	4,049,289.89	170,756.11	4,220,046.00
.00	540,501.28	.00	.00	1,083,593.56	32,466.56	1,116,060.12
3,989,457.71	6,733,371.69	1,912,447.12	.00	30,969,559.46	(-) 60.63	30,969,498.83
3,852,175.98	3,192,680.21	1,340,739.05	.00	29,100,115.15	369.53	29,100,484.68
155,435.67	217,382.14	128,292.96	.00	848,636.93	(-) 20.22	848,616.71
.00	261,479.74	5,551.00	.00	838,002.80	(-) 4,050.62	833,952.18
.00	375,703.39	.00	449,793.59	1,716,316.00	.00	1,716,316.00
.00	982,464.84	.00	.00	1,605,935.35	.00	1,605,935.35
794,773.70	588,030.53	743,093.92	.00	2,903,311.49	(-) 112.97	2,903,198.52
$ 34,288,730.39	$ 45,910,422.07	$ 16,411,123.62	$ 5,268,351.17	$200,825,126.55	$ 5,451,112.17	$206,276,238.72

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1983

	FUNDS AVAILABLE				
	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 8,272,685.75	$(-) 1,003,425.99	$ 7,269,259.76	$ 3,095,985.52	$ 10,365,245.28
Georgia State University	2,486,338.15	(-) 1,487,281.23	999,056.92	2,853,978.84	3,853,035.76
Medical College of Georgia	2,045,236.63	(-) 236,300.00	1,808,936.63	403,185.59	2,212,122.22
University of Georgia	22,022,839.11	(-) 2,006,200.24	20,016,638.87	6,459,609.62	26,476,248.49
SENIOR COLLEGES					
Albany State College	1,185,720.10	(-) 470.77	1,185,249.33	.00	1,185,249.33
Armstrong State College	342,332.60	(-) 13,049.20	329,283.40	359,840.15	689,123.55
Augusta College	185,194.72	(-) 37,700.00	147,494.72	88,006.27	235,500.99
Columbus College	343,421.47	(-) 64,779.29	278,642.18	593,468.32	872,110.50
Fort Valley State College	949,328.21	.00	949,328.21	.00	949,328.21
Georgia College	1,042,124.76	(-) 19,869.74	1,022,255.02	420,434.20	1,442,689.22
Georgia Southern College	5,259,681.85	(-) 1,329,055.68	3,930,626.17	930,680.37	4,861,306.54
Georgia Southwestern College	1,609,035.23	.00	1,609,035.23	.00	1,609,035.23
Kennesaw College	360,742.75	(-) 90,140.31	270,602.44	366,738.81	637,341.25
North Georgia College	1,988,153.13	(-) 222,589.66	1,765,563.47	736,934.31	2,502,497.78
Savannah State College	1,007,141.56	.00	1,007,141.56	.00	1,007,141.56
Southern Technical Institute	829,873.22	(-) 193,007.64	636,865.58	306,275.32	943,140.90
Valdosta State College	3,739,847.61	(-) 278,737.24	3,461,110.37	458,353.85	3,919,464.22
West Georgia College	3,337,664.96	(-) 203,077.14	3,134,587.82	1,822,327.18	4,956,915.00
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	1,520,617.80	(-) 97,477.67	1,423,140.13	107,671.23	1,530,811.36
Albany Junior College	154,648.65	(-) 300.00	154,348.65	152,161.81	306,510.46
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	23,150.48	.00	23,150.48	14,986.38	38,136.86
Brunswick Junior College	145,420.38	(-) 2,830.06	142,590.32	131,648.85	274,239.17
Clayton Junior College	256,244.45	(-) 538.00	255,706.45	184,460.02	440,166.47
Dalton Junior College	113,288.35	(-) 2,649.00	110,639.35	109,654.80	220,294.15
Emanuel County Junior College	15,183.07	(-) 15,000.00	183.07	51,641.57	51,824.64
Floyd Junior College	122,575.69	(-) 1,857.94	120,717.75	97,208.71	217,926.46
Gainesville Junior College	159,999.87	(-) 6,508.52	153,491.35	195,675.79	349,167.14
Gordon Junior College	255,188.60	(-) 22,669.80	232,518.80	38,507.08	271,025.88
Macon Junior College	152,098.46	(-) 8,556.00	143,542.46	206,485.78	350,028.24
Middle Georgia College	983,593.26	(-) 2,309.12	981,284.14	19,838.85	1,001,122.99
South Georgia College	530,892.34	(-) 1,581.99	529,310.35	.00	529,310.35
Waycross Junior College	27,381.16	(-) 2,029.74	25,351.42	19,982.44	45,333.86
OTHER					
Skidaway Institute of Oceanography	7,075.37	(-) 2,338.35	4,737.02	3,506.15	8,243.17
	$ 61,474,71[illegible].74	$(-) 7,352,330.32	$ 54,122,389.42	$ 20,229,247.81	$ 74,351,637.23

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1983

EXPENDITURES			EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
PERSONAL SERVICES	OPERATING EXPENSES	TOTAL EXPENDITURES		
$ 3,807,624.27	$ 3,202,272.13	$ 7,009,896.40	$ 3,355,348.88	$ 10,365,245.28
689,371.33	601,885.78	1,291,257.11	2,561,778.65	3,853,035.76
1,265,331.62	557,791.15	1,823,122.77	388,999.45	2,212,122.22
11,318,295.62	6,629,169.41	17,947,465.03	8,528,783.46	26,476,248.49
975,709.40	410,276.70	1,385,986.10	(-) 200,736.77	1,185,249.33
51,363.17	207,404.57	258,767.74	430,355.81	689,123.55
116,154.76	20,076.74	136,231.50	99,269.49	235,500.99
108,997.79	72,513.22	181,511.01	690,599.49	872,110.50
638,469.82	254,620.55	893,090.37	56,237.84	949,328.21
487,774.81	432,773.08	920,547.89	522,141.33	1,442,689.22
2,724,594.52	1,736,606.42	4,461,200.94	400,105.60	4,861,306.54
533,172.85	1,045,930.64	1,579,103.49	29,931.74	1,609,035.23
215,586.18	28,172.74	243,758.92	393,582.33	637,341.25
1,221,932.47	540,344.52	1,762,276.99	740,220.79	2,502,497.78
399,375.99	429,255.25	828,631.24	178,510.32	1,007,141.56
368,985.66	355,033.78	724,019.44	219,121.46	943,140.90
2,010,063.13	998,782.06	3,008,845.19	910,619.03	3,919,464.22
1,440,287.16	1,217,049.93	2,657,337.09	2,299,577.91	4,956,915.00
902,122.05	548,025.46	1,450,147.51	80,663.85	1,530,811.36
107,640.63	24,819.60	132,460.23	174,050.23	306,510.46
.00	.00	.00	.00	.00
11,231.16	1,813.80	13,044.96	25,091.90	38,136.86
91,044.11	21,833.20	112,877.31	161,361.86	274,239.17
140,271.50	21,211.63	161,483.13	278,683.34	440,166.47
88,270.48	14,629.93	102,900.41	117,393.74	220,294.15
.00	1,956.57	1,956.57	49,868.07	51,824.64
77,301.17	11,856.18	89,157.35	128,769.11	217,926.46
98,404.90	19,068.43	117,473.33	231,693.81	349,167.14
147,724.36	72,781.83	220,506.19	50,519.69	271,025.88
82,360.45	14,478.50	96,838.95	253,189.29	350,028.24
698,191.38	314,795.57	1,012,986.95	(-) 11,863.96	1,001,122.99
192,568.01	200,393.22	392,961.23	136,349.12	529,310.35
15,164.11	3,649.82	18,813.93	26,519.93	45,333.86
.00	6,295.22	6,295.22	1,947.95	8,243.17
$ 31,025,384.86	$ 20,017,567.63	$ 51,042,952.49	$ 23,308,684.74	$ 74,351,637.23

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1983

	FUNDS AVAILABLE					
	STATE FUNDS	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	$ .00	$ 1,930,484.11	$ 1,003,425.99	$ 2,933,910.10	$ .00	$ 2,933,910.10
Georgia State University	.00	233,000.00	1,487,281.23	1,720,281.23	.00	1,720,281.23
Medical College of Georgia	.00	984,029.05	236,300.00	1,220,329.05	.00	1,220,329.05
University of Georgia	345,000.00	2,583,304.14	2,006,200.24	4,934,504.38	.00	4,934,504.38
SENIOR COLLEGES						
Albany State College	.00	147.40	470.77	618.17	.00	618.17
Armstrong State College	.00	44,939.55	13,049.20	57,988.75	.00	57,988.75
Augusta College	.00	20,824.01	37,700.00	58,524.01	294.55	58,818.56
Columbus College	.00	88,653.76	64,779.29	153,433.05	.00	153,433.05
Fort Valley State College	.00	266,562.15	.00	266,562.15	.00	266,562.15
Georgia College	.00	14,905.07	19,869.74	34,774.81	.00	34,774.81
Georgia Southern College	.00	104,978.77	1,329,055.68	1,434,034.45	171,095.00	1,605,129.45
Georgia Southwestern College	.00	42,962.62	.00	42,962.62	.00	42,962.62
Kennesaw College	.00	34,072.59	90,140.31	124,212.90	5,779.54	129,992.44
North Georgia College	.00	164,579.35	222,589.66	387,169.01	.00	387,169.01
Savannah State College	.00	3,000.00	.00	3,000.00	.00	3,000.00
Southern Technical Institute	500,000.00	41,551.39	193,007.64	734,559.03	.00	734,559.03
Valdosta State College	.00	10,974.14	278,737.24	289,711.38	47,503.00	337,214.38
West Georgia College	.00	53,145.62	203,077.14	256,222.76	.00	256,222.76
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	.00	2,331.85	97,477.67	99,809.52	.00	99,809.52
Albany Junior College	.00	18,872.22	300.00	19,172.22	.00	19,172.22
Atlanta Junior College	.00	.00	.00	.00	.00	.00
Bainbridge Junior College	.00	5,409.16	.00	5,409.16	.00	5,409.16
Brunswick Junior College	.00	32,666.48	2,830.06	35,496.54	.00	35,496.54
Clayton Junior College	.00	27,785.45	538.00	28,323.45	1,250.01	29,573.46
Dalton Junior College	.00	63,177.84	2,649.00	65,826.84	.00	65,826.84
Emanuel County Junior College	.00	14,049.77	15,000.00	29,049.77	74,871.18	103,920.95
Floyd Junior College	.00	23,513.20	1,857.94	25,371.14	78,166.44	103,537.58
Gainesville Junior College	.00	.00	6,508.52	6,508.52	.00	6,508.52
Gordon Junior College	.00	5,678.82	22,669.80	28,348.62	.00	28,348.62
Macon Junior College	.00	15,817.29	8,556.00	24,373.29	108,405.94	132,779.23
Middle Georgia College	.00	30,928.80	2,309.12	33,237.92	.00	33,237.92
South Georgia College	.00	12,692.01	1,581.99	14,274.00	.00	14,274.00
Waycross Junior College	.00	6,338.86	2,029.74	8,368.60	.00	8,368.60
OTHER						
Skidaway Institute of Oceanography	.00	7,766.84	2,338.35	10,105.19	.00	10,105.19
	$ 845,000.00	$ 6,889,142.31	$ 7,352,330.32	$15,086,472.63	$ 487,365.66	$15,573,838.29

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1983

CAPITAL OUTLAY				
PERSONAL SERVICES	OTHER COSTS	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 71,604.72	$ 2,863,548.58	$ 2,935,153.30	$(-) 1,243.20	$ 2,933,910.10
.00	1,623,002.86	1,623,002.86	97,278.37	1,720,281.23
.00	1,268,983.94	1,268,983.94	(-) 48,654.89	1,220,329.05
.00	4,934,472.12	4,934,472.12	32.26	4,934,504.38
.00	1,226.49	1,226.49	(-) 608.32	618.17
.00	57,988.75	57,988.75	.00	57,988.75
.00	57,848.80	57,848.80	969.76	58,818.56
.00	153,393.39	153,393.39	39.66	153,433.05
.00	282,574.42	282,574.42	(-) 16,012.27	266,562.15
.00	39,001.58	39,001.58	(-) 4,226.77	34,774.81
.00	1,605,113.48	1,605,113.48	15.97	1,605,129.45
.00	41,739.68	41,739.68	1,222.94	42,962.62
.00	124,212.90	124,212.90	5,779.54	129,992.44
5,294.83	381,874.18	387,169.01	.00	387,169.01
.00	6,010.94	6,010.94	(-) 3,010.94	3,000.00
12,185.38	722,147.07	734,332.45	226.58	734,559.03
.00	337,214.38	337,214.38	.00	337,214.38
.00	256,222.76	256,222.76	.00	256,222.76
.00	99,785.02	99,785.02	24.50	99,809.52
.00	19,162.31	19,162.31	9.91	19,172.22
.00	.00	.00	.00	.00
.00	4,766.45	4,766.45	642.71	5,409.16
.00	35,493.42	35,493.42	3.12	35,496.54
.00	28,294.88	28,294.88	1,278.58	29,573.46
.00	65,756.48	65,756.48	70.36	65,826.84
.00	50,908.20	50,908.20	53,012.75	103,920.95
.00	15,670.29	15,670.29	87,867.29	103,537.58
.00	6,508.52	6,508.52	.00	6,508.52
.00	29,041.80	29,041.80	(-) 693.18	28,348.62
.00	8,556.00	8,556.00	124,223.23	132,779.23
4,703.80	27,240.86	31,944.66	1,293.26	33,237.92
.00	14,230.35	14,230.35	43.65	14,274.00
.00	8,368.60	8,368.60	.00	8,368.60
.00	10,064.41	10,064.41	40.78	10,105.19
$ 93,788.73	$15,180,423.91	$15,274,212.64	$ 299,625.65	$15,573,838.29

SUMMARY OF OTHER EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

SUMMARY OF OTHER EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES

GRADUATE INSTITUTIONS:				
MEDICAL COLLEGE OF GEORGIA				
Satellite Medical Facility Program				
Personal Services				
Salaries and Wages	$ 228,696.39			
Employer's Contributions for:				
F.I.C.A.	6,096.84			
Group Insurance	1,750.27	$ 236,543.50		
Other Costs				
Travel	$ 7,669.81			
Per Diem, Fees and Contracts				
Contracts	256,194.55	263,864.36	$ 500,407.86	
Special Desegregation Programs				
Personal Services				
Salaries and Wages	$ 114,526.91			
Employer's Contributions for:				
F.I.C.A.	7,874.31			
Group Insurance	3,101.90	$ 125,503.12		
Other Costs				
Travel	$ 5,282.64			
Supplies and Materials	4,087.26			
Repairs and Maintenance	631.92			
Rents (Other than Real Estate)	1,014.35			
Tuition and Scholarships				
College Work Study Program	448.00			
Scholarships, Fellowships, Prizes, Awards and Other	95,326.18			
Other Expenditures	6,527.08			
Publications and Printing	4,152.64			
Computer Charges	13.12			
Telecommunications	1,214.50			
Per Diem, Fees and Contracts				
Per Diem and Fees	12,813.54	131,511.23	257,014.35	$ 757,422.21
UNIVERSITY OF GEORGIA				
Office of Minority Business Enterprise				
Personal Services				
Salaries and Wages		$ 99,009.37		
Employer's Contributions for:				
F.I.C.A.		6,544.70		
Group Insurance		1,874.54	$ 107,428.71	
Other Costs				
Travel		$ 9,950.65		
Supplies and Materials		8,939.28		
Repairs and Maintenance		703.90		
Rents (Other than Real Estate)		4.50		
Other Expenditures		410.50		
Publications and Printing		1,430.16		
Real Estate Rentals		3,300.00		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 87,973.04			
Contracts	16,386.00	104,359.04	129,098.03	236,526.74
				$ 993,948.95

OTHER ORGANIZED ACTIVITIES

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES

GRADUATE INSTITUTIONS:			
GEORGIA INSTITUTE OF TECHNOLOGY			
Engineering Experiment Station			
Agricultural Research			
Personal Services			
Salaries and Wages	$ 332,117.03		
Employer's Contributions for:			
F.I.C.A.	18,325.15		
Group Insurance	9,792.51		
Unemployment Compensation Insurance	426.77		
Liability Insurance	84.04	$ 360,745.50	
Other Costs			
Travel	$ 11,148.50		
Supplies and Materials	17,019.81		
Repairs and Maintenance	2,119.46		
Power, Water and Natural Gas	128.00		
Rents (Other than Real Estate)	1,059.63		
Workers' Compensation and Indemnities	588.42		
Other Expenditures	2,308.51		
Publications and Printing	295.90		
Equipment Purchases	24,830.29		
Computer Charges	338.05		
Per Diem, Fees and Contracts			
Per Diem and Fees	415.10	60,251.67	$ 420,997.17

SUMMARY OF OTHER EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES continued

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES continued

GRADUATE INSTITUTIONS: continued				
GEORGIA INSTITUTE OF TECHNOLOGY continued				
Engineering Extension Division				
Advanced Technology Development Center				
Personal Services				
Salaries and Wages	$ 268,484.23			
Employer's Contributions for:				
F.I.C.A.	13,712.21			
Group Insurance	10,172.07			
Unemployment Compensation Insurance	343.79			
Liability Insurance	67.70	$ 292,780.00		
Other Costs				
Travel	$ 15,098.07			
Supplies and Materials	16,753.29			
Repairs and Maintenance	720.25			
Power, Water and Natural Gas	7,217.12			
Rents (Other than Real Estate)	335.50			
Workers' Compensation and Indemnities	457.66			
Other Expenditures	10,012.61			
Publications and Printing	11,148.03			
Equipment Purchases	6,171.45			
Computer Charges	524.94			
Telecommunications	9,095.27			
Per Diem, Fees and Contracts				
Per Diem and Fees	74,121.26	151,655.45	$ 444,435.45	$ 865,432.62
MEDICAL COLLEGE OF GEORGIA				
Family Practice Residency Program				
Capitation Contracts for Family Practice Residency				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			$ 1,755,025.00	
New Program Development Contracts for Family Practice Residency				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			142,562.92	
Residency Capitation Grants				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			1,784,989.10	
Student Preceptorships				
Personal Services				
Salaries and Wages		$ 6,500.00		
Other Costs				
Supplies and Materials	$ 89.70			
Tuition and Scholarships				
Scholarships, Fellowships, Prizes, Awards and Other	90,000.00			
Per Diem, Fees and Contracts				
Per Diem and Fees	78,500.00	168,589.70	175,089.70	3,857,666.72
UNIVERSITY OF GEORGIA				
Veterinary Medicine Experiment Station				
Agricultural Research				
Personal Services				
Salaries and Wages	$ 183,522.44			
Employer's Contributions for:				
F.I.C.A.	9,329.19			
Group Insurance	10,305.22	$ 203,156.85		
Other Costs				
Travel	$ 1,998.62			
Supplies and Materials	57,499.50			
Repairs and Maintenance	10,020.17			
Other Expenditures	5,765.24			
Publications and Printing	150.00			
Equipment Purchases	21,136.00			
Telecommunications	4.62	96,574.15	$ 299,731.00	
Fire Ant Research				
Personal Services				
Salaries and Wages		$ 25,913.08		

OTHER ORGANIZED ACTIVITIES continued

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES continued

GRADUATE INSTITUTIONS: continued
UNIVERSITY OF GEORGIA continued
Veterinary Medicine Experiment Station continued
Fire Ant Research continued

Other Costs				
Travel	$ 2,357.86			
Motor Vehicle Expenses	32.04			
Supplies and Materials	39,290.52			
Repairs and Maintenance	7,370.42			
Other Expenditures	18,240.60			
Publications and Printing	69.12			
Equipment Purchases	55,861.63			
Telecommunications	302.27			
Per Diem, Fees and Contracts				
Per Diem and Fees	625.05	$ 124,149.51	$ 150,062.59	$ 449,793.59
				$ 5,172,892.93

SPONSORED OPERATIONS

GRADUATE INSTITUTIONS:
GEORGIA INSTITUTE OF TECHNOLOGY
Engineering Extension Division
Advanced Technology Development Center

Personal Services				
Salaries and Wages		$ 49,120.76		
Employer's Contributions for:				
F.I.C.A.		2,239.26		
Retirement		4,133.99		
Group Insurance		1,060.31	$ 56,554.32	
Other Costs				
Travel		$ 7,235.71		
Supplies and Materials		1,751.68		
Repairs and Maintenance		791.94		
Other Expenditures		342.06		
Publications and Printing		21.84		
Computer Charges		5,154.54		
Telecommunications		128.21		
Per Diem, Fees and Contracts				
Per Diem and Fees		23,477.94	38,903.92	95,458.24
				$ 5,268,351.17
				$ 6,262,300.12

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Institute of Technology provided for expenditures totaling $91,330,069.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 37,779,000.00	$ 37,779,000.00	$ .00
Other Revenues Retained	53,551,069.00	46,872,258.92	(-) 6,678,810.08
	$ 91,330,069.00	$ 84,651,258.92	$(-) 6,678,810.08
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 47,723,846.00	$ 47,316,286.48	$(-) 407,559.52
Sponsored Operations	12,471,529.00	12,287,376.14	(-) 184,152.86
Operating Expenses			
Education, General and Departmental Services	20,552,011.00	16,084,079.96	(-) 4,467,931.04
Sponsored Operations	10,582,683.00	9,100,176.51	(-) 1,482,506.49
	$ 91,330,069.00	$ 84,787,919.09	$(-) 6,542,149.91
Excess of Funds Available over Expenditures		$(-) 136,660.17	$(-) 136,660.17

OTHER ORGANIZED ACTIVITIES

ENGINEERING EXPERIMENT STATION

The total approved budget for the Engineering Experiment Station operations of Georgia Institute of Technology provided for expenditures totaling $59,168,941.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,017,182.00	$ 5,017,182.00	$ .00
Other Revenues Retained	54,151,759.00	48,111,954.91	(-) 6,039,804.09
	$ 59,168,941.00	$ 53,129,136.91	$(-) 6,039,804.09
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 9,404,265.00	$ 8,689,011.57	$(-) 715,253.43
Sponsored Operations	22,600,000.00	23,143,210.45	543,210.45
Operating Expenses			
Education, General and Departmental Services	8,850,351.00	9,358,957.55	508,606.55
Sponsored Operations	17,891,438.00	11,544,141.09	(-) 6,347,296.91
Agricultural Research	422,887.00	420,997.17	(-) 1,889.83
	$ 59,168,941.00	$ 53,156,317.83	$(-) 6,012,623.17
Excess of Funds Available over Expenditures		$(-) 27,180.92	$(-) 27,180.92

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $543,210.45 and Operating Expenses of Education, General and Departmental Services were overspent by $508,606.55. Actual funds available were $6,039,804.09 less than anticipated and actual expenditures were $6,012,623.17 less than approved budget provisions which resulted in expenditures exceeding funds available by $27,180.92.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

ENGINEERING EXTENSION DIVISION

The total approved budget for the Engineering Extension Division operations of Georgia Institute of Technology provided for expenditures totaling $2,702,868.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 905,186.00	$ 905,186.00	$ .00
Other Revenues Retained	1,797,682.00	1,503,844.40	(-) 293,837.60
	$ 2,702,868.00	$ 2,409,030.40	$(-) 293,837.60
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,236,730.00	$ 1,218,249.95	$(-) 18,480.05
Sponsored Operations	35,000.00	.00	(-) 35,000.00
Operating Expenses			
Education, General and Departmental Services	874,790.00	647,507.74	(-) 227,282.26
Sponsored Operations	15,000.00	.00	(-) 15,000.00
Advanced Technology Development Center	541,348.00	539,893.69	(-) 1,454.31
	$ 2,702,868.00	$ 2,405,651.38	$(-) 297,216.62
Excess of Funds Available over Expenditures		$ 3,379.02	$ 3,379.02

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Institute of Technology provided for expenditures totaling $3,989,540.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 3,989,540.00	$ 2,933,910.10	$(-) 1,055,629.90
EXPENDITURES			
Capital Outlay	$ 3,989,540.00	$ 2,935,153.30	$(-) 1,054,386.70
Excess of Funds Available over Expenditures		$(-) 1,243.20	$(-) 1,243.20

GRADUATE INSTITUTIONS continued

GEORGIA STATE UNIVERSITY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia State University provided for expenditures totaling $81,007,897.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

	BUDGETED	ACTUAL	OVER (-) UNDER
FUNDS AVAILABLE			
REVENUES			
Appropriation Allotments			
State Funds	$ 53,777,854.00	$ 53,777,854.00	$ .00
Other Revenues Retained	27,230,043.00	24,631,459.51	(-) 2,598,583.49
	$ 81,007,897.00	$ 78,409,313.51	$(-) 2,598,583.49
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 58,353,690.00	$ 57,464,731.53	$(-) 888,958.47
Sponsored Operations	3,844,000.00	3,555,496.99	(-) 288,503.01
Operating Expenses			
Education, General and Departmental Services	14,508,207.00	13,918,721.67	(-) 589,485.33
Sponsored Operations	4,302,000.00	3,459,527.66	(-) 842,472.34
	$ 81,007,897.00	$ 78,398,477.85	$(-) 2,609,419.15
Excess of Funds Available over Expenditures		$ 10,835.66	$ 10,835.66

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia State University provided for expenditures totaling $2,001,455.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

	BUDGETED	ACTUAL	OVER (-) UNDER
FUNDS AVAILABLE			
REVENUES			
Other Revenues Retained	$ 2,001,455.00	$ 1,720,281.23	$(-) 281,173.77
EXPENDITURES			
Capital Outlay	$ 2,001,455.00	$ 1,623,002.86	$(-) 378,452.14
Excess of Funds Available over Expenditures		$ 97,278.37	$ 97,278.37

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the Medical College of Georgia provided for expenditures totaling $63,864,818.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 37,875,540.00	$ 37,875,540.00	$ .00
Other Revenues Retained	25,989,278.00	22,321,473.00	(-) 3,667,805.00
	$ 63,864,818.00	$ 60,197,013.00	$(-) 3,667,805.00
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 36,296,258.00	$ 36,113,841.21	$(-) 182,416.79
Sponsored Operations	12,043,359.00	11,299,773.33	(-) 743,585.67
Operating Expenses			
Education, General and Departmental Services	9,068,677.00	8,075,975.08	(-) 992,701.92
Sponsored Operations	5,700,000.00	3,961,714.93	(-) 1,738,285.07
Satellite Medical Facility Program	500,000.00	500,407.86	407.86
Special Desegregation Programs	256,524.00	257,014.35	490.35
	$ 63,864,818.00	$ 60,208,726.76	$(-) 3,656,091.24
Excess of Funds Available over Expenditures		$(-) 11,713.76	$(-) 11,713.76

The above comparison indicates that the Satellite Medical Facility Program was overspent in the amount of $407.86 and the Special Desegregation Programs were overspent in the amount of $490.35. These overexpenditures are in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Eugene Talmadge Memorial Hospital operations of the Medical College of Georgia provided for expenditures totaling $71,925,197.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 22,008,873.00	$ 22,008,873.00	$ .00
Other Revenues Retained	49,916,324.00	53,049,393.54	3,133,069.54
	$ 71,925,197.00	$ 75,058,266.54	$ 3,133,069.54
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	2,365,696.48	2,365,696.48
	$ 71,925,197.00	$ 77,423,963.02	$ 5,498,766.02
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 46,155,334.00	$ 46,127,461.42	$(-) 27,872.58
Sponsored Operations	2,458,006.00	2,353,676.88	(-) 104,329.12
Operating Expenses			
Education, General and Departmental Services	22,671,444.00	22,930,399.93	258,955.93
Sponsored Operations	640,413.00	736,858.48	96,445.48
	$ 71,925,197.00	$ 72,148,396.71	$ 223,199.71
Excess of Funds Available over Expenditures		$ 5,275,566.31	$ 5,275,566.31

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $258,955.93 and Operating Expenses of Sponsored Operations were overspent by $96,445.48. Actual funds available were $5,498,766.02 more than anticipated and actual expenditures were $223,199.71 more than approved budget provisions which resulted in funds available exceeding expenditures by $5,275,566.31. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

FAMILY PRACTICE RESIDENCY PROGRAM

The total approved budget for the Family Practice Residency Program operations of the Medical College of Georgia provided for expenditures totaling $4,220,046.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,220,046.00	$ 4,220,046.00	$ .00
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 115,768.00	$ 109,680.14	$(-) 6,087.86
Operating Expenses			
Education, General and Departmental Services	84,278.00	81,943.03	(-) 2,334.97
Capitation Contracts for Family Practice Residency	1,900,000.00	1,755,025.00	(-) 144,975.00
New Program Development Contracts for Family Practice Residency	150,000.00	142,562.92	(-) 7,437.08
Residency Capitation Grants	1,785,000.00	1,784,989.10	(-) 10.90
Student Preceptorships	185,000.00	175,089.70	(-) 9,910.30
	$ 4,220,046.00	$ 4,049,289.89	$(-) 170,756.11
Excess of Funds Available over Expenditures		$ 170,756.11	$ 170,756.11

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

GEORGIA RADIATION THERAPY CENTER

The total approved budget for the Georgia Radiation Therapy Center operations of the Medical College of Georgia provided for expenditures totaling $1,103,225.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 373,225.00	$ 373,225.00	$ .00
Other Revenues Retained	730,000.00	742,835.12	12,835.12
	$ 1,103,225.00	$ 1,116,060.12	$ 12,835.12
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 574,195.00	$ 543,092.28	$(-) 31,102.72
Operating Expenses			
Education, General and Departmental Services	529,030.00	540,501.28	11,471.28
	$ 1,103,225.00	$ 1,083,593.56	$(-) 19,631.44
Excess of Funds Available over Expenditures		$ 32,466.56	$ 32,466.56

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $11,471.28. Actual funds available were $12,835.12 more than anticipated and actual expenditures were $19,631.44 less than approved budget provisions which resulted in funds available exceeding expenditures by $32,466.56. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia provided for expenditures totaling $1,353,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,353,000.00	$ 1,220,329.05	$(-) 132,670.95
EXPENDITURES			
Capital Outlay	$ 1,353,000.00	$ 1,268,983.94	$(-) 84,016.06
Excess of Funds Available over Expenditures		$(-) 48,654.89	$(-) 48,654.89

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the University of Georgia provided for expenditures totaling $175,425,269.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 101,381,414.00	$ 101,381,414.00	$ .00
Other Revenues Retained	74,043,855.00	70,946,864.38	(-) 3,096,990.62
	$ 175,425,269.00	$ 172,328,278.38	$(-) 3,096,990.62
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 109,164,935.00	$ 108,766,525.99	$(-) 398,409.01
Sponsored Operations	19,000,000.00	16,728,777.84	(-) 2,271,222.16
Operating Expenses			
Education, General and Departmental Services	28,983,452.00	29,770,708.18	787,256.18
Sponsored Operations	18,040,000.00	16,782,617.75	(-) 1,257,382.25
Office of Minority Business Enterprise	236,882.00	236,526.74	(-) 355.26
	$ 175,425,269.00	$ 172,285,156.50	$(-) 3,140,112.50
Excess of Funds Available over Expenditures		$ 43,121.88	$ 43,121.88

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $787,256.18. Actual funds available were $3,096,990.62 less than anticipated and actual expenditures were $3,140,112.50 less than approved budget provisions which resulted in funds available exceeding expenditures by $43,121.88.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

OTHER ORGANIZED ACTIVITIES

AGRICULTURAL EXPERIMENT STATIONS

The total approved budget for the Agricultural Experiment Stations operations of the University of Georgia provided for expenditures totaling $32,104,444.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 18,947,344.00	$ 18,947,344.00	$ .00
Other Revenues Retained	13,157,100.00	12,022,154.83	(-) 1,134,945.17
	$ 32,104,444.00	$ 30,969,498.83	$(-) 1,134,945.17
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 18,363,900.00	$ 18,334,282.94	$(-) 29,617.06
Sponsored Operations	4,100,000.00	3,989,457.71	(-) 110,542.29
Operating Expenses			
Education, General and Departmental Services	7,440,544.00	6,733,371.69	(-) 707,172.31
Sponsored Operations	2,200,000.00	1,912,447.12	(-) 287,552.88
	$ 32,104,444.00	$ 30,969,559.46	$(-) 1,134,884.54
Excess of Funds Available over Expenditures		$(-) 60.63	$(-) 60.63

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Cooperative Extension Service operations of the University of Georgia provided for expenditures totaling $30,490,071.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 18,541,621.00	$ 18,541,621.00	$ .00
Other Revenues Retained	11,948,450.00	10,558,863.68	(-) 1,389,586.32
	$ 30,490,071.00	$ 29,100,484.68	$(-) 1,389,586.32
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 20,691,973.00	$ 20,714,519.91	$ 22,546.91
Sponsored Operations	4,590,000.00	3,852,175.98	(-) 737,824.02
Operating Expenses			
Education, General and Departmental Services	3,198,098.00	3,192,680.21	(-) 5,417.79
Sponsored Operations	2,010,000.00	1,340,739.05	(-) 669,260.95
	$ 30,490,071.00	$ 29,100,115.15	$(-) 1,389,955.85
Excess of Funds Available over Expenditures		$ 369.53	$ 369.53

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $22,546.91. Actual funds available were $1,389,586.32 less than anticipated and actual expenditures were $1,389,955.85 less than approved budget provisions which resulted in funds available exceeding expenditures by $369.53.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

MARINE INSTITUTE

The total approved budget for the Marine Institute operations of the University of Georgia provided for expenditures totaling $931,780.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 514,484.00	$ 514,484.00	$ .00
Other Revenues Retained	417,296.00	334,132.71	(-) 83,163.29
	$ 931,780.00	$ 848,616.71	$(-) 83,163.29
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 352,780.00	$ 347,526.16	$(-) 5,253.84
Sponsored Operations	165,000.00	155,435.67	(-) 9,564.33
Operating Expenses			
Education, General and Departmental Services	169,000.00	217,382.14	48,382.14
Sponsored Operations	245,000.00	128,292.96	(-) 116,707.04
	$ 931,780.00	$ 848,636.93	$(-) 83,143.07
Excess of Funds Available over Expenditures		$(-) 20.22	$(-) 20.22

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $48,382.14. Actual funds available were $83,163.29 less than anticipated and actual expenditures were $83,143.07 less than approved budget provisions which resulted in expenditures exceeding funds available by $20.22.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

MARINE RESOURCES EXTENSION CENTER

The total approved budget for the Marine Resources Extension Center operations of the University of Georgia provided for expenditures totaling $848,421.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 689,940.00	$ 689,940.00	$ .00
Other Revenues Retained	158,481.00	144,012.18	(-) 14,468.82
	$ 848,421.00	$ 833,952.18	$(-) 14,468.82
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 573,116.00	$ 570,972.06	$(-) 2,143.94
Operating Expenses			
Education, General and Departmental Services	265,682.00	261,479.74	(-) 4,202.26
Sponsored Operations	9,623.00	5,551.00	(-) 4,072.00
	$ 848,421.00	$ 838,002.80	$(-) 10,418.20
Excess of Funds Available over Expenditures		$(-) 4,050.62	$(-) 4,050.62

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

VETERINARY MEDICINE EXPERIMENT STATION

The total approved budget for the Veterinary Medicine Experiment Station of the University of Georgia provided for expenditures totaling $1,715,716.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,715,716.00	$ 1,715,716.00	$ .00
Other Revenues Retained	.00	600.00	600.00
	$ 1,715,716.00	$ 1,716,316.00	$ 600.00
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 889,749.00	$ 890,819.02	$ 1,070.02
Operating Expenses			
Education, General and Departmental Services	376,236.00	375,703.39	(-) 532.61
Agricultural Research	299,731.00	299,731.00	.00
Fire Ant Research	150,000.00	150,062.59	62.59
	$ 1,715,716.00	$ 1,716,316.00	$ 600.00
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $1,070.02.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

The above comparison also indicates that Fire Ant Research was overspent in the amount of $62.59. This overexpenditure is in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

VETERINARY MEDICINE TEACHING HOSPITAL

The total approved budget for the Veterinary Medicine Teaching Hospital operations of the University of Georgia provided for expenditures totaling $1,801,983.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 335,335.00	$ 335,335.00	$ .00
Other Revenues Retained	1,466,648.00	1,270,600.35	(-) 196,047.65
	$ 1,801,983.00	$ 1,605,935.35	$(-) 196,047.65
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 770,416.00	$ 623,470.51	$(-) 146,945.49
Operating Expenses			
Education, General and Departmental Services	1,031,567.00	982,464.84	(-) 49,102.16
	$ 1,801,983.00	$ 1,605,935.35	$(-) 196,047.65
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Regular provided for expenditures totaling $7,989,836.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 250,000.00	$ 250,000.00	$ .00
Other Revenues Retained	7,739,836.00	4,333,916.28	(-) 3,405,919.72
	$ 7,989,836.00	$ 4,583,916.28	$(-) 3,405,919.72
EXPENDITURES			
Capital Outlay	$ 7,989,836.00	$ 4,582,458.89	$(-) 3,407,377.11
Excess of Funds Available over Expenditures		$ 1,457.39	$ 1,457.39

AGRICULTURAL EXPERIMENT STATIONS

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Agricultural Experiment Stations provided for expenditures totaling $50,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 50,000.00	$ 50,000.00	$ .00
Other Revenues Retained	.00	180,401.00	180,401.00
	$ 50,000.00	$ 230,401.00	$ 180,401.00
EXPENDITURES			
Capital Outlay	$ 50,000.00	$ 230,312.25	$ 180,312.25
Excess of Funds Available over Expenditures		$ 88.75	$ 88.75

The above comparison indicates that Capital Outlay was overspent by $180,312.25. Actual funds available were $180,401.00 more than anticipated and actual expenditures were $180,312.25 more than approved budget provisions which resulted in funds available exceeding expenditures by $88.75. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Cooperative Extension Service did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 69,405.10	$ 69,405.10
EXPENDITURES			
Capital Outlay	$ .00	$ 69,405.10	$ 69,405.10
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $69,405.10.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

MARINE INSTITUTE

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Marine Institute provided for expenditures totaling $45,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 45,000.00	$ 45,000.00	$ .00
Other Revenues Retained	.00	5,782.00	5,782.00
	$ 45,000.00	$ 50,782.00	$ 5,782.00
EXPENDITURES			
Capital Outlay	$ 45,000.00	$ 52,295.88	$ 7,295.88
Excess of Funds Available over Expenditures		$(-) 1,513.88	$(-) 1,513.88

The above comparison indicates that Capital Outlay was overspent by $7,295.88. Actual funds available were $5,782.00 more than anticipated and actual expenditures were $7,295.88 more than approved budget provisions which resulted in expenditures exceeding funds available by $1,513.88.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES

ALBANY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany State College provided for expenditures totaling $11,588,669.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,601,439.00	$ 6,601,439.00	$ .00
Other Revenues Retained	4,987,230.00	4,850,565.20	(-) 136,664.80
	$ 11,588,669.00	$ 11,452,004.20	$(-) 136,664.80
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 7,015,862.00	$ 6,991,009.01	$(-) 24,852.99
Sponsored Operations	1,136,776.00	1,050,621.83	(-) 86,154.17
Operating Expenses			
Education, General and Departmental Services	1,215,391.00	1,293,712.91	78,321.91
Sponsored Operations	2,220,640.00	2,140,584.81	(-) 80,055.19
	$ 11,588,669.00	$ 11,475,928.56	$(-) 112,740.44
Excess of Funds Available over Expenditures		$(-) 23,924.36	$(-) 23,924.36

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $78,321.91. Actual funds available were $136,664.80 less than anticipated and actual expenditures were $112,740.44 less than approved budget provisions which resulted in expenditures exceeding funds available by $23,924.36.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget of Albany State College did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 618.17	$ 618.17
EXPENDITURES			
Capital Outlay	$ .00	$ 1,226.49	$ 1,226.49
Excess of Funds Available over Expenditures		$(-) 608.32	$(-) 608.32

The above comparison indicates that Capital Outlay was overspent by $1,226.49.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

ARMSTRONG STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Armstrong State College provided for expenditures totaling $9,328,087.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,041,554.00	$ 6,041,554.00	$ .00
Other Revenues Retained	3,286,533.00	2,860,867.37	(-) 425,665.63
	$ 9,328,087.00	$ 8,902,421.37	$(-) 425,665.63
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,542,158.00	$ 6,514,126.45	$(-) 28,031.55
Sponsored Operations	313,156.00	76,994.21	(-) 236,161.79
Operating Expenses			
Education, General and Departmental Services	1,746,929.00	1,773,575.08	26,646.08
Sponsored Operations	725,844.00	509,469.76	(-) 216,374.24
	$ 9,328,087.00	$ 8,874,165.50	$(-) 453,921.50
Excess of Funds Available over Expenditures		$ 28,255.87	$ 28,255.87

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $26,646.08. Actual funds available were $425,665.63 less than anticipated and actual expenditures were $453,921.50 less than approved budget provisions which resulted in funds available exceeding expenditures by $28,255.87.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Armstrong State College provided for expenditures totaling $57,225.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 57,225.00	$ 57,988.75	$ 763.75
EXPENDITURES			
Capital Outlay	$ 57,225.00	$ 57,988.75	$ 763.75
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $763.75. Actual funds available were $763.75 more than anticipated and actual expenditures were $763.75 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

AUGUSTA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Augusta College provided for expenditures totaling $10,612,759.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,586,000.00	$ 6,586,000.00	$ .00
Other Revenues Retained	4,026,759.00	4,069,352.73	42,593.73
	$ 10,612,759.00	$ 10,655,352.73	$ 42,593.73
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 7,997,794.00	$ 8,003,258.98	$ 5,464.98
Sponsored Operations	170,812.00	170,507.87	(-) 304.13
Operating Expenses			
Education, General and Departmental Services	1,583,398.00	1,627,754.87	44,356.87
Sponsored Operations	860,755.00	853,560.16	(-) 7,194.84
	$ 10,612,759.00	$ 10,655,081.88	$ 42,322.88
Excess of Funds Available over Expenditures		$ 270.85	$ 270.85

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $5,464.98 and Operating Expenses of Education, General and Departmental Services were overspent by $44,356.87. Actual funds available were $42,593.73 more than anticipated and actual expenditures were $42,322.88 more than approved budget provisions which resulted in funds available exceeding expenditures by $270.85. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Augusta College provided for expenditures totaling $53,200.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 53,200.00	$ 58,524.01	$ 5,324.01
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	294.55	294.55
	$ 53,200.00	$ 58,818.56	$ 5,618.56
EXPENDITURES			
Capital Outlay	$ 53,200.00	$ 57,848.80	$ 4,648.80
Excess of Funds Available over Expenditures		$ 969.76	$ 969.76

The above comparison indicates that Capital Outlay was overspent by $4,648.80. Actual funds available were $5,618.56 more than anticipated and actual expenditures were $4,648.80 more than approved budget provisions which resulted in funds available exceeding expenditures by $969.76. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

COLUMBUS COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Columbus College provided for expenditures totaling $14,549,420.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,202,840.00	$ 9,202,840.00	$ .00
Other Revenues Retained	5,346,580.00	4,940,868.63	(-) 405, 1.37
	$ 14,549,420.00	$ 14,143,708.63	$(-) 405,711.37
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 10,283,522.00	$ 10,257,372.82	$(-) 26,149.18
Sponsored Operations	270,296.00	247,068.19	(-) 23,227.81
Operating Expenses			
Education, General and Departmental Services	2,537,574.00	2,504,904.19	(-) 32,669.81
Sponsored Operations	1,458,028.00	1,134,166.05	(-) 323,861.95
	$ 14,549,420.00	$ 14,143,511.25	$(-) 405,908.75
Excess of Funds Available over Expenditures		$ 197.38	$ 197.38

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Columbus College provided for expenditures totaling $154,283.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 154,283.00	$ 153,433.05	$(-) 849.95
EXPENDITURES			
Capital Outlay	$ 154,283.00	$ 153,393.39	$(-) 889.61
Excess of Funds Available over Expenditures		$ 39.66	$ 39.66

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Fort Valley State College provided for expenditures totaling $14,474,253.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,278,850.00	$ 7,278,850.00	$ .00
Other Revenues Retained	7,195,403.00	6,735,407.60	(-) 459,995.40
	$ 14,474,253.00	$ 14,014,257.60	$(-) 459,995.40
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 7,104,481.00	$ 7,046,116.56	$(-) 58,364.44
Sponsored Operations	2,581,569.00	2,326,160.59	(-) 255,408.41
Operating Expenses			
Education, General and Departmental Services	1,705,017.00	1,727,690.37	22,673.37
Sponsored Operations	3,083,186.00	2,893,695.55	(-) 189,490.45
	$ 14,474,253.00	$ 13,993,663.07	$(-) 480,589.93
Excess of Funds Available over Expenditures		$ 20,594.53	$ 20,594.53

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $22,673.37. Actual funds available were $459,995.40 less than anticipated and actual expenditures were $480,589.93 less than approved budget provisions which resulted in funds available exceeding expenditures by $20,594.53.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Fort Valley State College provided for expenditures totaling $316,796.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 316,796.00	$ 266,562.15	$(-) 50,233.85
EXPENDITURES			
Capital Outlay	$ 316,796.00	$ 282,574.42	$(-) 34,221.58
Excess of Funds Available over Expenditures		$(-) 16,012.27	$(-) 16,012.27

SENIOR COLLEGES continued

GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia College provided for expenditures totaling $10,198,378.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,679,720.00	$ 6,679,720.00	$ .00
Other Revenues Retained	3,518,658.00	3,569,668.63	51,010.63
	$ 10,198,378.00	$ 10,249,388.63	$ 51,010.63
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 7,295,523.00	$ 7,402,552.84	$ 107,029.84
Sponsored Operations	203,167.00	206,925.55	3,758.55
Operating Expenses			
Education, General and Departmental Services	1,916,326.00	1,797,964.06	(-) 118,361.94
Sponsored Operations	783,362.00	842,132.54	58,770.54
	$ 10,198,378.00	$ 10,249,574.99	$ 51,196.99
Excess of Funds Available over Expenditures		$(-) 186.36	$(-) 186.36

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $107,029.84, Personal Services of Sponsored Operations were overspent by $3,758.55 and Operating Expenses of Sponsored Operations were overspent by $58,770.54. Actual funds available were $51,010.63 more than anticipated and actual expenditures were $51,196.99 more than approved budget provisions which resulted in expenditures exceeding funds available by $186.36.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia College provided for expenditures totaling $37,878.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 37,878.00	$ 34,774.81	$(-) 3,103.19
EXPENDITURES			
Capital Outlay	$ 37,878.00	$ 39,001.58	$ 1,123.58
Excess of Funds Available over Expenditures		$(-) 4,226.77	$(-) 4,226.77

The above comparison indicates that Capital Outlay was overspent by $1,123.58. Actual funds available were $3,103.19 less than anticipated and actual expenditures were $1,123.58 more than approved budget provisions which resulted in expenditures exceeding funds available by $4,226.77.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

GEORGIA SOUTHERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southern College provided for expenditures totaling $24,736,552.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 14,491,645.00	$ 14,491,645.00	$ .00
Other Revenues Retained	10,244,907.00	9,727,284.47	(-) 517,622.53
	$ 24,736,552.00	$ 24,218,929.47	$(-) 517,622.53
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 17,087,291.00	$ 17,130,599.12	$ 43,308.12
Sponsored Operations	1,360,000.00	1,041,803.94	(-) 318,196.06
Operating Expenses			
Education, General and Departmental Services	3,453,261.00	3,389,230.20	(-) 64,030.80
Sponsored Operations	2,836,000.00	2,631,436.42	(-) 204,563.58
	$ 24,736,552.00	$ 24,193,069.68	$(-) 543,482.32
Excess of Funds Available over Expenditures		$ 25,859.79	$ 25,859.79

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $43,308.12. Actual funds available were $517,622.53 less than anticipated and actual expenditures were $543,482.32 less than approved budget provisions which resulted in funds available exceeding expenditures by $25,859.79.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southern College provided for expenditures totaling $1,018,838.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,018,838.00	$ 1,434,034.45	$ 415,196.45
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	171,095.00	171,095.00
	$ 1,018,838.00	$ 1,605,129.45	$ 586,291.45
EXPENDITURES			
Capital Outlay	$ 1,018,838.00	$ 1,605,113.48	$ 586,275.48
Excess of Funds Available over Expenditures		$ 15.97	$ 15.97

The above comparison indicates that Capital Outlay was overspent by $586,275.48. Actual funds available were $586,291.45 more than anticipated and actual expenditures were $586,275.48 more than approved budget provisions which resulted in funds available exceeding expenditures by $15.97. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

SENIOR COLLEGES continued

GEORGIA SOUTHWESTERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southwestern College provided for expenditures totaling $8,777,081.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,835,854.00	$ 5,835,854.00	$ .00
Other Revenues Retained	2,941,227.00	2,881,858.09	(-) 59,368.91
	$ 8,777,081.00	$ 8,717,712.09	$(-) 59,368.91
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,101,771.00	$ 6,026,310.72	$(-) 75,460.28
Sponsored Operations	247,705.00	215,071.32	(-) 32,633.68
Operating Expenses			
Education, General and Departmental Services	1,475,172.00	1,546,122.20	70,950.20
Sponsored Operations	952,433.00	935,762.49	(-) 16,670.51
	$ 8,777,081.00	$ 8,723,266.73	$(-) 53,814.27
Excess of Funds Available over Expenditures		$(-) 5,554.64	$(-) 5,554.64

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $70,950.20. Actual funds available were $59,368.91 less than anticipated and actual expenditures were $53,814.27 less than approved budget provisions which resulted in expenditures exceeding funds available by $5,554.64.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southwestern College provided for expenditures totaling $46,560.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 46,560.00	$ 42,962.62	$(-) 3,597.38
EXPENDITURES			
Capital Outlay	$ 46,560.00	$ 41,739.68	$(-) 4,820.32
Excess of Funds Available over Expenditures		$ 1,222.94	$ 1,222.94

SENIOR COLLEGES continued

KENNESAW COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Kennesaw College provided for expenditures totaling $9,482,005.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,072,960.00	$ 6,072,960.00	$ .00
Other Revenues Retained	3,409,045.00	3,383,291.15	(-) 25,753.85
	$ 9,482,005.00	$ 9,456,251.15	$(-) 25,753.85
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 7,239,643.00	$ 7,167,752.48	$(-) 71,890.52
Sponsored Operations	83,137.00	82,917.55	(-) 219.45
Operating Expenses			
Education, General and Departmental Services	1,885,217.00	1,921,032.49	35,815.49
Sponsored Operations	274,008.00	284,453.67	10,445.67
	$ 9,482,005.00	$ 9,456,156.19	$(-) 25,848.81
Excess of Funds Available over Expenditures		$ 94.96	$ 94.96

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $35,815.49 and Operating Expenses of Sponsored Operations were overspent by $10,445.67. Actual funds available were $25,753.85 less than anticipated and actual expenditures were $25,848.81 less than approved budget provisions which resulted in funds available exceeding expenditures by $94.96.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Kennesaw College provided for expenditures totaling $154,780.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 154,780.00	$ 124,212.90	$(-) 30,567.10
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	5,779.54	5,779.54
	$ 154,780.00	$ 129,992.44	$(-) 24,787.56
EXPENDITURES			
Capital Outlay	$ 154,780.00	$ 124,212.90	$(-) 30,567.10
Excess of Funds Available over Expenditures		$ 5,779.54	$ 5,779.54

SENIOR COLLEGES continued

NORTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of North Georgia College provided for expenditures totaling $7,260,122.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,696,900.00	$ 4,696,900.00	$ .00
Other Revenues Retained	2,563,222.00	2,206,366.45	(-) 356,855.55
	$ 7,260,122.00	$ 6,903,266.45	$(-) 356,855.55
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,932,296.00	$ 4,911,303.70	$(-) 20,992.30
Sponsored Operations	314,432.00	73,806.19	(-) 240,625.81
Operating Expenses			
Education, General and Departmental Services	1,380,542.00	1,354,518.11	(-) 26,023.89
Sponsored Operations	632,852.00	562,442.76	(-) 70,409.24
	$ 7,260,122.00	$ 6,902,070.76	$(-) 358,051.24
Excess of Funds Available over Expenditures		$ 1,195.69	$ 1,195.69

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of North Georgia College provided for expenditures totaling $422,041.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 422,041.00	$ 387,169.01	$(-) 34,871.99
EXPENDITURES			
Capital Outlay	$ 422,041.00	$ 387,169.01	$(-) 34,871.99
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

SAVANNAH STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Savannah State College provided for expenditures totaling $12,814,818.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,219,402.00	$ 7,219,402.00	$ .00
Other Revenues Retained	5,595,416.00	5,487,932.22	(-) 107,483.78
	$ 12,814,818.00	$ 12,707,334.22	$(-) 107,483.78
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 7,102,615.00	$ 7,092,222.90	$(-) 10,392.10
Sponsored Operations	940,682.00	862,818.88	(-) 77,863.12
Operating Expenses			
Education, General and Departmental Services	1,986,165.00	2,011,710.27	25,545.27
Sponsored Operations	2,785,356.00	2,740,583.68	(-) 44,772.32
	$ 12,814,818.00	$ 12,707,335.73	$(-) 107,482.27
Excess of Funds Available over Expenditures		$(-) 1.51	$(-) 1.51

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $25,545.27. Actual funds available were $107,483.78 less than anticipated and actual expenditures were $107,482.27 less than approved budget provisions which resulted in expenditures exceeding funds available by $1.51.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Savannah State College provided for expenditures totaling $3,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 3,000.00	$ 3,000.00	$ .00
EXPENDITURES			
Capital Outlay	$ 3,000.00	$ 6,010.94	$ 3,010.94
Excess of Funds Available over Expenditures		$(-) 3,010.94	$(-) 3,010.94

The above comparison indicates that Capital Outlay was overspent by $3,010.94.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

SOUTHERN TECHNICAL INSTITUTE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Southern Technical Institute provided for expenditures totaling $8,638,749.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,209,182.00	$ 5,209,182.00	$ .00
Other Revenues Retained	3,429,567.00	3,358,950.86	(-) 70,616.14
	$ 8,638,749.00	$ 8,568,132.86	$(-) 70,616.14
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,974,146.00	$ 6,024,723.77	$ 50,577.77
Sponsored Operations	298,455.00	306,357.45	7,902.45
Operating Expenses			
Education, General and Departmental Services	1,729,976.00	1,692,817.99	(-) 37,158.01
Sponsored Operations	636,172.00	523,403.63	(-) 112,768.37
	$ 8,638,749.00	$ 8,547,302.84	$(-) 91,446.16
Excess of Funds Available over Expenditures		$ 20,830.02	$ 20,830.02

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $50,577.77 and Personal Services of Sponsored Operations were overspent by $7,902.45. Actual funds available were $70,616.14 less than anticipated and actual expenditures were $91,446.16 less than approved budget provisions which resulted in funds available exceeding expenditures by $20,830.02.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Southern Technical Institute provided for expenditures totaling $746,551.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 500,000.00	$ 500,000.00	$ .00
Other Revenues Retained	246,551.00	234,559.03	(-) 11,991.97
	$ 746,551.00	$ 734,559.03	$(-) 11,991.97
EXPENDITURES			
Capital Outlay	$ 746,551.00	$ 734,332.45	$(-) 12,218.55
Excess of Funds Available over Expenditures		$ 226.58	$ 226.58

SENIOR COLLEGES continued

VALDOSTA STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Valdosta State College provided for expenditures totaling $17,555,257.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,757,500.00	$ 9,757,500.00	$ .00
Other Revenues Retained	7,797,757.00	7,475,882.51	(-) 321,874.49
	$ 17,555,257.00	$ 17,233,382.51	$(-) 321,874.49
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 10,967,741.00	$ 11,105,100.81	$ 137,359.81
Sponsored Operations	771,794.00	719,750.47	(-) 52,043.53
Operating Expenses			
Education, General and Departmental Services	3,535,498.00	3,342,599.76	(-) 192,898.24
Sponsored Operations	2,280,224.00	2,046,212.94	(-) 234,011.06
	$ 17,555,257.00	$ 17,213,663.98	$(-) 341,593.02
Excess of Funds Available over Expenditures		$ 19,718.53	$ 19,718.53

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $137,359.81. Actual funds available were $321,874.49 less than anticipated and actual expenditures were $341,593.02 less than approved budget provisions which resulted in funds available exceeding expenditures by $19,718.53.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Valdosta State College provided for expenditures totaling $382,661.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 382,661.00	$ 337,214.38	$(-) 45,446.62
EXPENDITURES			
Capital Outlay	$ 382,661.00	$ 337,214.38	$(-) 45,446.62
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

WEST GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of West Georgia College provided for expenditures totaling $13,590,491.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 12,186,834.00	$ 12,186,834.00	$ .00
Other Revenues Retained	6,403,657.00	5,989,968.06	(-) 413,688.94
	$ 18,590,491.00	$ 18,176,802.06	$(-) 413,688.94
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 13,659,701.00	$ 13,666,614.68	$ 6,913.68
Sponsored Operations	400,000.00	242,841.13	(-) 157,158.87
Operating Expenses			
Education, General and Departmental Services	2,805,790.00	2,768,314.89	(-) 37,475.11
Sponsored Operations	1,725,000.00	1,470,309.52	(-) 254,690.48
	$ 18,590,491.00	$ 18,148,080.22	$(-) 442,410.78
Excess of Funds Available over Expenditures		$ 28,721.84	$ 28,721.84

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $6,913.68. Actual funds available were $413,688.94 less than anticipated and actual expenditures were $442,410.78 less than approved budget provisions which resulted in funds available exceeding expenditures by $28,721.84.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of West Georgia College provided for expenditures totaling $556,300.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 556,300.00	$ 256,222.76	$(-) 300,077.24
EXPENDITURES			
Capital Outlay	$ 556,300.00	$ 256,222.76	$(-) 300,077.24
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES

ABRAHAM BALDWIN AGRICULTURAL COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Abraham Baldwin Agricultural College provided for expenditures totaling $7,648,905.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,510,712.00	$ 4,510,712 00	$ .00
Other Revenues Retained	3,138,193.00	3,054,548.60	(-) 83,644.40
	$ 7,648,905.00	$ 7,565,260.60	$(-) 83,644.40
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,799,373.00	$ 4,814,672.42	$ 15,299.42
Sponsored Operations	349,580.00	342,833.94	(-) 6,746.06
Operating Expenses			
Education, General and Departmental Services	1,270,701.00	1,271,132.97	431.97
Sponsored Operations	1,229,251.00	1,136,515.66	(-) 92,735.34
	$ 7,648,905.00	$ 7,565,154.99	$(-) 83,750.01
Excess of Funds Available over Expenditures		$ 105.61	$ 105.61

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $15,299.42 and Operating Expenses of Education, General and Departmental Services were overspent by $431.97. Actual funds available were $83,644.40 less than anticipated and actual expenditures were $83,750.01 less than approved budget provisions which resulted in funds available exceeding expenditures by $105.61.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Abraham Baldwin Agricultural College provided for expenditures totaling $102,863.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 102,863.00	$ 99,809.52	$(-) 3,053.48
EXPENDITURES			
Capital Outlay	$ 102,863.00	$ 99,785.02	$(-) 3,077.98
Excess of Funds Available over Expenditures		$ 24.50	$ 24.50

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

ALBANY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany Junior College provided for expenditures totaling $5,285,333.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,224,668.00	$ 3,224,668.00	$ .00
Other Revenues Retained	2,060,665.00	1,878,781.31	(-) 181,883.69
	$ 5,285,333.00	$ 5,103,449.31	$(-) 181,883.69
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,503,486.00	$ 3,495,069.40	$(-) 8,416.60
Sponsored Operations	222,554.00	205,045.98	(-) 17,508.02
Operating Expenses			
Education, General and Departmental Services	796,721.00	780,144.20	(-) 16,576.80
Sponsored Operations	762,572.00	622,837.99	(-) 139,734.01
	$ 5,285,333.00	$ 5,103,097.57	$(-) 182,235.43
Excess of Funds Available over Expenditures		$ 351.74	$ 351.74

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany Junior College provided for expenditures totaling $19,171.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 19,171.00	$ 19,172.22	$ 1.22
EXPENDITURES			
Capital Outlay	$ 19,171.00	$ 19,162.31	$(-) 8.69
Excess of Funds Available over Expenditures		$ 9.91	$ 9.91

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

ATLANTA JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Atlanta Junior College provided for expenditures totaling $5,002,384.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,506,450.00	$ 2,506,450.00	$ .00
Other Revenues Retained	2,495,934.00	2,468,095.11	(-) 27,838.89
	$ 5,002,384.00	$ 4,974,545.11	$(-) 27,838.89
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,617,055.00	$ 2,630,145.63	$ 13,090.63
Sponsored Operations	479,347.00	495,107.48	15,760.48
Operating Expenses			
Education, General and Departmental Services	931,095.00	881,470.28	(-) 49,624.72
Sponsored Operations	974,887.00	932,371.72	(-) 42,515.28
	$ 5,002,384.00	$ 4,939,095.11	$(-) 63,288.89
Excess of Funds Available over Expenditures		$ 35,450.00	$ 35,450.00

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $13,090.63 and Personal Services of Sponsored Operations were overspent by $15,760.48. Actual funds available were $27,838.89 less than anticipated and actual expenditures were $63,288.89 less than approved budget provisions which resulted in funds available exceeding expenditures by $35,450.00.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

BAINBRIDGE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Bainbridge Junior College provided for expenditures totaling $2,336,735.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,616,000.00	$ 1,616,000.00	$ .00
Other Revenues Retained	720,735.00	696,290.19	(-) 24,444.81
	$ 2,336,735.00	$ 2,312,290.19	$(-) 24,444.81
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,585,982.00	$ 1,582,688.70	$(-) 3,293.30
Sponsored Operations	199,516.00	189,119.47	(-) 10,396.53
Operating Expenses			
Education, General and Departmental Services	346,248.00	344,845.22	(-) 1,402.78
Sponsored Operations	204,989.00	193,025.19	(-) 11,963.81
	$ 2,336,735.00	$ 2,309,678.58	$(-) 27,056.42
Excess of Funds Available over Expenditures		$ 2,611.61	$ 2,611.61

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Bainbridge Junior College provided for expenditures totaling $5,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 5,000.00	$ 5,409.16	$ 409.16
EXPENDITURES			
Capital Outlay	$ 5,000.00	$ 4,766.45	$(-) 233.55
Excess of Funds Available over Expenditures		$ 642.71	$ 642.71

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

BRUNSWICK JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Brunswick Junior College provided for expenditures totaling $3,943,798.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,371,060.00	$ 2,371,060.00	$ .00
Other Revenues Retained	1,572,738.00	1,481,801.21	(-) 90,936.79
	$ 3,943,798.00	$ 3,852,861.21	$(-) 90,936.79
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,581,174.00	$ 2,572,749.94	$(-) 8,424.06
Sponsored Operations	313,789.00	309,586.11	(-) 4,202.89
Operating Expenses			
Education, General and Departmental Services	547,244.00	547,362.37	118.37
Sponsored Operations	501,591.00	423,051.57	(-) 78,539.43
	$ 3,943,798.00	$ 3,852,749.99	$(-) 91,048.01
Excess of Funds Available over Expenditures		$ 111.22	$ 111.22

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $118.37. Actual funds available were $90,936.79 less than anticipated and actual expenditures were $91,048.01 less than approved budget provisions which resulted in funds available exceeding expenditures by $111.22.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Brunswick Junior College provided for expenditures totaling $37,016.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 37,016.00	$ 35,496.54	$(-) 1,519.46
EXPENDITURES			
Capital Outlay	$ 37,016.00	$ 35,493.42	$(-) 1,522.58
Excess of Funds Available over Expenditures		$ 3.12	$ 3.12

JUNIOR COLLEGES continued

CLAYTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Clayton Junior College provided for expenditures totaling $7,488,843.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,954,002.00	$ 3,954,002.00	$ .00
Other Revenues Retained	3,534,841.00	3,012,195.51	(-) 522,645.49
	$ 7,488,843.00	$ 6,966,197.51	$(-) 522,645.49
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,614,509.00	$ 4,501,213.98	$(-) 113,295.02
Sponsored Operations	448,673.00	411,385.22	(-) 37,287.78
Operating Expenses			
Education, General and Departmental Services	1,243,005.00	1,224,828.83	(-) 18,176.17
Sponsored Operations	1,182,656.00	829,168.41	(-) 353,487.59
	$ 7,488,843.00	$ 6,966,596.44	$(-) 522,246.56
Excess of Funds Available over Expenditures		$(-) 398.93	$(-) 398.93

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Clayton Junior College provided for expenditures totaling $32,840.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 32,840.00	$ 28,323.45	$(-) 4,516.55
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,250.01	1,250.01
	$ 32,840.00	$ 29,573.46	$(-) 3,266.54
EXPENDITURES			
Capital Outlay	$ 32,840.00	$ 28,294.88	$(-) 4,545.12
Excess of Funds Available over Expenditures		$ 1,278.58	$ 1,278.58

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

DALTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Dalton Junior College provided for expenditures totaling $4,183,319.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,609,070.00	$ 2,609,070.00	$ .00
Other Revenues Retained	1,574,249.00	1,630,640.94	56,391.94
	$ 4,183,319.00	$ 4,239,710.94	$ 56,391.94
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,602,772.00	$ 2,561,393.46	$(-) 41,378.54
Sponsored Operations	346,185.00	363,801.12	17,616.12
Operating Expenses			
Education, General and Departmental Services	900,398.00	975,631.68	75,233.68
Sponsored Operations	333,964.00	338,844.61	4,880.61
	$ 4,183,319.00	$ 4,239,670.87	$ 56,351.87
Excess of Funds Available over Expenditures		$ 40.07	$ 40.07

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $17,616.12, Operating Expenses of Education, General and Departmental Services were overspent by $75,233.68 and Operating Expenses of Sponsored Operations were overspent by $4,880.61. Actual funds available were $56,391.94 more than anticipated and actual expenditures were $56,351.87 more than approved budget provisions which resulted in funds available exceeding expenditures by $40.07. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Dalton Junior College provided for expenditures totaling $50,503.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 50,503.00	$ 65,826.84	$ 15,323.84
EXPENDITURES			
Capital Outlay	$ 50,503.00	$ 65,756.48	$ 15,253.48
Excess of Funds Available over Expenditures		$ 70.36	$ 70.36

The above comparison indicates that Capital Outlay was overspent by $15,253.48. Actual funds available were $15,323.84 more than anticipated and actual expenditures were $15,253.48 more than approved budget provisions which resulted in funds available exceeding expenditures by $70.36. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

EMANUEL COUNTY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Emanuel County Junior College provided for expenditures totaling $1,494,000.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,186,800.00	$ 1,186,800.00	$ .00
Other Revenues Retained	307,200.00	284,349.44	(-) 22,850.56
	$ 1,494,000.00	$ 1,471,149.44	$(-) 22,850.56
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,078,325.00	$ 1,059,900.37	$(-) 18,424.63
Sponsored Operations	.00	299.00	299.00
Operating Expenses			
Education, General and Departmental Services	333,675.00	331,360.18	(-) 2,314.82
Sponsored Operations	82,000.00	79,116.20	(-) 2,883.80
	$ 1,494,000.00	$ 1,470,675.75	$(-) 23,324.25
Excess of Funds Available over Expenditures		$ 473.69	$ 473.69

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $299.00. Actual funds available were $22,850.56 less than anticipated and actual expenditures were $23,324.25 less than approved budget provisions which resulted in funds available exceeding expenditures by $473.69.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Emanuel County Junior College provided for expenditures totaling $95,871.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 95,871.00	$ 29,049.77	$(-) 66,821.23
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	74,871.18	74,871.18
	$ 95,871.00	$ 103,920.95	$ 8,049.95
EXPENDITURES			
Capital Outlay	$ 95,871.00	$ 50,908.20	$(-) 44,962.80
Excess of Funds Available over Expenditures		$ 53,012.75	$ 53,012.75

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

FLOYD JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Floyd Junior College provided for expenditures totaling $3,938,290.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,586,750.00	$ 2,586,750.00	$ .00
Other Revenues Retained	1,351,540.00	1,345,923.36	(-) 5,616.64
	$ 3,938,290.00	$ 3,932,673.36	$(-) 5,616.64
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,783,977.00	$ 2,787,765.66	$ 3,788.66
Sponsored Operations	224,544.00	198,181.89	(-) 26,362.11
Operating Expenses			
Education, General and Departmental Services	597,358.00	597,834.12	476.12
Sponsored Operations	332,411.00	347,721.09	15,310.09
	$ 3,938,290.00	$ 3,931,502.76	$(-) 6,787.24
Excess of Funds Available over Expenditures		$ 1,170.60	$ 1,170.60

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $3,788.66, Operating Expenses of Education, General and Departmental Services were overspent by $476.12 and Operating Expenses of Sponsored Operations were overspent by $15,310.09. Actual funds available were $5,616.64 less than anticipated and actual expenditures were $6,787.24 less than approved budget provisions which resulted in funds available exceeding expenditures by $1,170.60.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of the Floyd Junior College did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 25,371.14	$ 25,371.14
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	78,166.44	78,166.44
	$ .00	$ 103,537.58	$ 103,537.58
EXPENDITURES			
Capital Outlay	$ .00	$ 15,670.29	$ 15,670.29
Excess of Funds Available over Expenditures		$ 87,867.29	$ 87,867.29

The above comparison indicates that Capital Outlay was overspent by $15,670.29.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

GAINESVILLE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gainesville Junior College provided for expenditures totaling $3,642,312.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,377,600.00	$ 2,377,600.00	$ .00
Other Revenues Retained	1,264,712.00	1,260,968.89	(-) 3,743.11
	$ 3,642,312.00	$ 3,638,568.89	$(-) 3,743.11
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,672,389.00	$ 2,678,626.96	$ 6,237.96
Sponsored Operations	70,342.00	71,755.94	1,413.94
Operating Expenses			
Education, General and Departmental Services	645,603.00	652,577.33	6,974.33
Sponsored Operations	253,978.00	235,932.59	(-) 18,045.41
	$ 3,642,312.00	$ 3,638,892.82	$(-) 3,419.18
Excess of Funds Available over Expenditures		$(-) 323.93	$(-) 323.93

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $6,237.96, Personal Services of Sponsored Operations were overspent by $1,413.94 and Operating Expenses of Education, General and Departmental Services were overspent by $6,974.33. Actual funds available were $3,743.11 less than anticipated and actual expenditures were $3,419.18 less than approved budget provisions which resulted in expenditures exceeding funds available by $323.93.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gainesville Junior College provided for expenditures totaling $6,511.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 6,511.00	$ 6,508.52	$(-) 2.48
EXPENDITURES			
Capital Outlay	$ 6,511.00	$ 6,508.52	$(-) 2.48
Excess of Funds Available over Expenditures		$ .00	$ .00

JUNIOR COLLEGES continued

GORDON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gordon Junior College provided for expenditures totaling $2,925,764.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,086,450.00	$ 2,086,450.00	$ .00
Other Revenues Retained	839,314.00	841,051.23	1,737.23
	$ 2,925,764.00	$ 2,927,501.23	$ 1,737.23
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,964,864.00	$ 1,967,532.36	$ 2,668.36
Sponsored Operations	23,125.00	23,125.10	.10
Operating Expenses			
Education, General and Departmental Services	742,586.00	747,577.22	4,991.22
Sponsored Operations	195,189.00	188,624.49	(-) 6,564.51
	$ 2,925,764.00	$ 2,926,859.17	$ 1,095.17
Excess of Funds Available over Expenditures		$ 642.06	$ 642.06

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $2,668.36, Personal Services of Sponsored Operations were overspent by $ .10 and Operating Expenses of Education, General and Departmental Services were overspent by $4,991.22. Actual funds available were $1,737.23 more than anticipated and actual expenditures were $1,095.17 more than approved budget provisions which resulted in funds available exceeding expenditures by $642.06. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gordon Junior College provided for expenditures totaling $21,150.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 21,150.00	$ 28,348.62	$ 7,198.62
EXPENDITURES			
Capital Outlay	$ 21,150.00	$ 29,041.80	$ 7,891.80
Excess of Funds Available over Expenditures		$(-) 693.18	$(-) 693.18

The above comparison indicates that Capital Outlay was overspent by $7,891.80. Actual funds available were $7,198.62 more than anticipated and actual expenditures were $7,891.80 more than approved budget provisions which resulted in expenditures exceeding funds available by $693.18.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

MACON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Macon Junior College provided for expenditures totaling $5,150,092.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,229,900.00	$ 3,229,900.00	$ .00
Other Revenues Retained	1,920,192.00	1,566,141.99	(-) 354,050.01
	$ 5,150,092.00	4,796,041.99	$(-) 354,050.01
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,786,001.00	$ 3,846,575.95	$ 60,574.95
Sponsored Operations	92,808.00	89,066.00	(-) 3,742.00
Operating Expenses			
Education, General and Departmental Services	892,200.00	809,643.62	(-) 82,556.38
Sponsored Operations	379,083.00	47,125.62	(-) 331,957.38
	$ 5,150,092.00	$ 4,792,411.19	$(-) 357,680.81
Excess of Funds Available over Expenditures		$ 3,630.80	$ 3,630.80

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $60,574.95. Actual funds available were $354,050.01 less than anticipated and actual expenditures were $357,680.81 less than approved budget provisions which resulted in funds available exceeding expenditures by $3,630.80.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Macon Junior College provided for expenditures totaling $130,260.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 130,260.00	$ 24,373.29	$(-) 105,886.71
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	108,405.94	108,405.94
	$ 130,260.00	$ 132,779.23	$ 2,519.23
EXPENDITURES			
Capital Outlay	$ 130,260.00	$ 8,556.00	$(-) 121,704.00
Excess of Funds Available over Expenditures		$ 124,223.23	$ 124,223.23

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

MIDDLE GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Middle Georgia College provided for expenditures totaling $4,968,264.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,491,509.00	$ 3,491,509.00	$ .00
Other Revenues Retained	1,476,755.00	1,378,769.15	(-) 97,985.85
	$ 4,968,264.00	$ 4,870,278.15	$(-) 97,985.85
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,468,578.00	$ 3,488,394.61	$ 19,816.61
Sponsored Operations	90,642.00	78,861.60	(-) 11,780.40
Operating Expenses			
Education, General and Departmental Services	815,131.00	819,013.14	3,882.14
Sponsored Operations	593,913.00	536,251.98	(-) 57,661.02
	$ 4,968,264.00	$ 4,922,521.33	$(-) 45,742.67
Excess of Funds Available over Expenditures		$(-) 52,243.18	$(-) 52,243.18

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $19,816.61 and Operating Expenses of Education, General and Departmental Services were overspent by $3,882.14. Actual funds available were $97,985.85 less than anticipated and actual expenditures were $45,742.67 less than approved budget provisions which resulted in expenditures exceeding funds available by $52,243.18.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Middle Georgia College provided for expenditures totaling $30,664.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 30,664.00	$ 33,237.92	$ 2,573.92
EXPENDITURES			
Capital Outlay	$ 30,664.00	$ 31,944.66	$ 1,280.66
Excess of Funds Available over Expenditures		$ 1,293.26	$ 1,293.26

The above comparison indicates that Capital Outlay was overspent by $1,280.66. Actual funds available were $2,573.92 more than anticipated and actual expenditures were $1,280.66 more than approved budget provisions which resulted in funds available exceeding expenditures by $1,293.26. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

JUNIOR COLLEGES continued

SOUTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of South Georgia College provided for expenditures totaling $4,887,234.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

	BUDGETED	ACTUAL	OVER (-) UNDER
FUNDS AVAILABLE			
REVENUES			
Appropriation Allotments			
State Funds	$ 2,738,469.00	$ 2,738,469.00	$ .00
Other Revenues Retained	2,148,765.00	2,050,979.91	(-) 97,785.09
	$ 4,887,234.00	$ 4,789,448.91	$(-) 97,785.09
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,694,902.00	$ 2,697,137.91	$ 2,235.91
Sponsored Operations	250,099.00	216,512.81	(-) 33,586.19
Operating Expenses			
Education, General and Departmental Services	930,233.00	910,206.04	(-) 20,026.96
Sponsored Operations	1,012,000.00	964,868.16	(-) 47,131.84
	$ 4,887,234.00	$ 4,788,724.92	$(-) 98,509.08
Excess of Funds Available over Expenditures		$ 723.99	$ 723.99

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $2,235.91. Actual funds available were $97,785.09 less than anticipated and actual expenditures were $98,509.08 less than approved budget provisions which resulted in funds available exceeding expenditures by $723.99.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of South Georgia College provided for expenditures totaling $14,287.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

	BUDGETED	ACTUAL	OVER (-) UNDER
FUNDS AVAILABLE			
REVENUES			
Other Revenues Retained	$ 14,287.00	$ 14,274.00	$(-) 13.00
EXPENDITURES			
Capital Outlay	$ 14,287.00	$ 14,230.35	$(-) 56.65
Excess of Funds Available over Expenditures		$ 43.65	$ 43.65

JUNIOR COLLEGES continued

WAYCROSS JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Waycross Junior College provided for expenditures totaling $1,742,639.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,174,400.00	$ 1,174,400.00	$ .00
Other Revenues Retained	568,239.00	529,784.46	(-) 38,454.54
	$ 1,742,639.00	$ 1,704,184.46	$(-) 38,454.54
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,119,794.00	$ 1,115,323.15	$(-) 4,470.85
Sponsored Operations	51,745.00	46,714.27	(-) 5,030.73
Operating Expenses			
Education, General and Departmental Services	312,606.00	313,324.56	718.56
Sponsored Operations	258,494.00	228,657.65	(-) 29,836.35
	$ 1,742,639.00	$ 1,704,019.63	$(-) 38,619.37
Excess of Funds Available over Expenditures		$ 164.83	$ 164.83

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $718.56. Actual funds available were $38,454.54 less than anticipated and actual expenditures were $38,619.37 less than approved budget provisions which resulted in funds available exceeding expenditures by $164.83.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the General Appropriations Act as amended of 1982-1983.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Waycross Junior College provided for expenditures totaling $8,370.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 8,370.00	$ 8,368.60	$(-) 1.40
EXPENDITURES			
Capital Outlay	$ 8,370.00	$ 8,368.60	$(-) 1.40
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

OTHER

SKIDAWAY INSTITUTE OF OCEANOGRAPHY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

OTHER ORGANIZED ACTIVITIES

The total approved budget for the Other Organized Activities of Skidaway Institute of Oceanography provided for expenditures totaling $3,085,868.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 929,667.00	$ 929,667.00	$ .00
Other Revenues Retained	2,156,201.00	1,973,531.52	(-) 182,669.48
	$ 3,085,868.00	$ 2,903,198.52	$(-) 182,669.48
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 798,051.00	$ 777,413.34	$(-) 20,637.66
Sponsored Operations	801,201.00	794,773.70	(-) 6,427.30
Operating Expenses			
Education, General and Departmental Services	611,616.00	588,030.53	(-) 23,585.47
Sponsored Operations	875,000.00	743,093.92	(-) 131,906.08
	$ 3,085,868.00	$ 2,903,311.49	$(-) 182,556.51
Excess of Funds Available over Expenditures		$(-) 112.97	$(-) 112.97

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Skidaway Institute of Oceanography provided for expenditures totaling $13,500.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 13,500.00	$ 10,105.19	$(-) 3,394.81
EXPENDITURES			
Capital Outlay	$ 13,500.00	$ 10,064.41	$(-) 3,435.59
Excess of Funds Available over Expenditures		$ 40.78	$ 40.78

Cost 3256.00
Quantity 800